

Fill in this information to identify the case:

United States Bankruptcy Court for the:

Southern District of California

(State)

Case number (if known): Chapter 11

☐ Check if this is an amended filing

Official Form 201

Voluntary Petition for Non-Individuals Filing for Bankruptcy

06/22

If more space is needed, attach a separate sheet to this form. On the top of any additional pages, write the debtor's name and the case number (if known). For more information, a separate document, *Instructions for Bankruptcy Forms for Non-Individuals*, is available.

1. Debtor's name Histogen Inc.

2. All other names debtor used in the last 8 years Conatus Pharmaceuticals Inc.

Include any assumed names, trade names, and *doing business as* names

3. Debtor's federal Employer Identification Number (EIN) 2 0 3 1 8 3 9 1 5

4. Debtor's address

Principal place of business	Mailing address, if different from principal place of business
231 Market Place, Suite 373	
Number Street	Number Street
	P.O. Box
San Ramon CA 94583	
City State ZIP Code	City State ZIP Code
Contra Costa	Location of principal assets, if different from principal place of business
County	
	Number Street
	City State ZIP Code

5. Debtor's website (URL) <https://histogen.com/>

Debtor	Histogen Inc. <small>Name</small>	Case number (if known) _____
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6. Type of debtor

☒ Corporation (including Limited Liability Company (LLC) and Limited Liability Partnership (LLP))
☐ Partnership (excluding LLP)
☐ Other. Specify: _____

7. Describe debtor's business

A. Check one:

☐ Health Care Business (as defined in 11 U.S.C. § 101(27A))
☐ Single Asset Real Estate (as defined in 11 U.S.C. § 101(51B))
☐ Railroad (as defined in 11 U.S.C. § 101(44))
☐ Stockbroker (as defined in 11 U.S.C. § 101(53A))
☐ Commodity Broker (as defined in 11 U.S.C. § 101(6))
☐ Clearing Bank (as defined in 11 U.S.C. § 781(3))
☒ None of the above

B. Check all that apply:

☐ Tax-exempt entity (as described in 26 U.S.C. § 501)
☐ Investment company, including hedge fund or pooled investment vehicle (as defined in 15 U.S.C. § 80a-3)
☐ Investment advisor (as defined in 15 U.S.C. § 80b-2(a)(11))

C. NAICS (North American Industry Classification System) 4-digit code that best describes debtor. See <http://www.uscourts.gov/four-digit-national-association-naics-codes>.

_ 5 _ 4 _ 1 _ 9

8. Under which chapter of the Bankruptcy Code is the debtor filing?

A debtor who is a "small business debtor" must check the first sub-box. A debtor as defined in § 1182(1) who elects to proceed under subchapter V of chapter 11 (whether or not the debtor is a "small business debtor") must check the second sub-box.

Check one:

☐ Chapter 7
☐ Chapter 9
☒ Chapter 11. *Check all that apply:*

☒ The debtor is a small business debtor as defined in 11 U.S.C. § 101(51D), and its aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$3,024,725. If this sub-box is selected, attach the most recent balance sheet, statement of operations, cash-flow statement, and federal income tax return or if any of these documents do not exist, follow the procedure in 11 U.S.C. § 1116(1)(B).
☒ The debtor is a debtor as defined in 11 U.S.C. § 1182(1), its aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$7,500,000, **and it chooses to proceed under Subchapter V of Chapter 11.** If this sub-box is selected, attach the most recent balance sheet, statement of operations, cash-flow statement, and federal income tax return, or if any of these documents do not exist, follow the procedure in 11 U.S.C. § 1116(1)(B).
☐ A plan is being filed with this petition.
☐ Acceptances of the plan were solicited prepetition from one or more classes of creditors, in accordance with 11 U.S.C. § 1126(b).
☐ The debtor is required to file periodic reports (for example, 10K and 10Q) with the Securities and Exchange Commission according to § 13 or 15(d) of the Securities Exchange Act of 1934. File the *Attachment to Voluntary Petition for Non-Individuals Filing for Bankruptcy under Chapter 11* (Official Form 201A) with this form.
☐ The debtor is a shell company as defined in the Securities Exchange Act of 1934 Rule 12b-2.

☐ Chapter 12

Debtor <u>Histogen Inc.</u> <small>Name</small>	Case number <small>(if known)</small> _____
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9. Were prior bankruptcy cases filed by or against the debtor within the last 8 years?

☒ No

☐ Yes. District _____ When _____ Case number _____
MM / DD / YYYY

If more than 2 cases, attach a separate list. District _____ When _____ Case number _____
MM / DD / YYYY

10. Are any bankruptcy cases pending or being filed by a business partner or an affiliate of the debtor?

☒ No

☐ Yes. Debtor _____ Relationship _____
 District _____ When _____
MM / DD / YYYY

List all cases. If more than 1, attach a separate list. Case number, if known _____

11. Why is the case filed in *this* district?

Check all that apply:

☒ Debtor has had its domicile, principal place of business, or principal assets in this district for 180 days immediately preceding the date of this petition or for a longer part of such 180 days than in any other district.

☐ A bankruptcy case concerning debtor's affiliate, general partner, or partnership is pending in this district.

12. Does the debtor own or have possession of any real property or personal property that needs immediate attention?

☒ No

☐ Yes. Answer below for each property that needs immediate attention. Attach additional sheets if needed.

Why does the property need immediate attention? *(Check all that apply.)*

☐ It poses or is alleged to pose a threat of imminent and identifiable hazard to public health or safety.
 What is the hazard? _____

☐ It needs to be physically secured or protected from the weather.

☐ It includes perishable goods or assets that could quickly deteriorate or lose value without attention (for example, livestock, seasonal goods, meat, dairy, produce, or securities-related assets or other options).

☐ Other _____

Where is the property?

Number _____ Street _____

City _____ State ZIP Code _____

Is the property insured?

☐ No

☐ Yes. Insurance agency _____

Contact name _____

Phone _____

Statistical and administrative information

Debtor Histogen Inc.
Name

Case number (if known) _____

13. Debtor's estimation of available funds

Check one:

- ☒ Funds will be available for distribution to unsecured creditors.
- ☐ After any administrative expenses are paid, no funds will be available for distribution to unsecured creditors.

14. Estimated number of creditors

- | | | |
|--|--|--|
| <input checked="" type="checkbox"/> 1-49 | <input type="checkbox"/> 1,000-5,000 | <input type="checkbox"/> 25,001-50,000 |
| <input type="checkbox"/> 50-99 | <input type="checkbox"/> 5,001-10,000 | <input type="checkbox"/> 50,001-100,000 |
| <input type="checkbox"/> 100-199 | <input type="checkbox"/> 10,001-25,000 | <input type="checkbox"/> More than 100,000 |
| <input type="checkbox"/> 200-999 | | |

15. Estimated assets

- | | | |
|--|--|--|
| <input type="checkbox"/> \$0-\$50,000 | <input checked="" type="checkbox"/> \$1,000,001-\$10 million | <input type="checkbox"/> \$500,000,001-\$1 billion |
| <input type="checkbox"/> \$50,001-\$100,000 | <input type="checkbox"/> \$10,000,001-\$50 million | <input type="checkbox"/> \$1,000,000,001-\$10 billion |
| <input type="checkbox"/> \$100,001-\$500,000 | <input type="checkbox"/> \$50,000,001-\$100 million | <input type="checkbox"/> \$10,000,000,001-\$50 billion |
| <input type="checkbox"/> \$500,001-\$1 million | <input type="checkbox"/> \$100,000,001-\$500 million | <input type="checkbox"/> More than \$50 billion |

16. Estimated liabilities

- | | | |
|--|--|--|
| <input type="checkbox"/> \$0-\$50,000 | <input type="checkbox"/> \$1,000,001-\$10 million | <input type="checkbox"/> \$500,000,001-\$1 billion |
| <input checked="" type="checkbox"/> \$50,001-\$100,000 | <input type="checkbox"/> \$10,000,001-\$50 million | <input type="checkbox"/> \$1,000,000,001-\$10 billion |
| <input type="checkbox"/> \$100,001-\$500,000 | <input type="checkbox"/> \$50,000,001-\$100 million | <input type="checkbox"/> \$10,000,000,001-\$50 billion |
| <input type="checkbox"/> \$500,001-\$1 million | <input type="checkbox"/> \$100,000,001-\$500 million | <input type="checkbox"/> More than \$50 billion |

Request for Relief, Declaration, and Signatures

WARNING -- Bankruptcy fraud is a serious crime. Making a false statement in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.

17. Declaration and signature of authorized representative of debtor

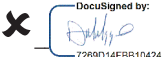
The debtor requests relief in accordance with the chapter of title 11, United States Code, specified in this petition.

I have been authorized to file this petition on behalf of the debtor.

I have examined the information in this petition and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on 04/18/2024
MM / DD / YYYY

 DocuSigned by:
7269D14FBB10424...
Signature of authorized representative of debtor

David M. Maggio

Printed name

Title Chief Executive Officer

Debtor Histogen Inc.
Name

Case number (if known) _____

18. Signature of attorney

X /s/ Eric D. Goldberg
Signature of attorney for debtor

Date 04/18/2024
MM / DD / YYYY

Eric D. Goldberg

Printed name

DLA Piper LLP (US)

Firm name

2000 Avenue of the Stars, Suite 400 North Tower

Number Street

Los Angeles

City

CA 90067

State ZIP Code

(310) 595-3085

Contact phone

eric.goldberg@us.dlapiper.com

Email address

157544

Bar number

CA

State

OFFICER'S CERTIFICATE**April 18, 2024**

I, Dave Maggio, being the duly appointed Chief Executive Officer of Histogen Inc. ("**Histogen**"), hereby certify as follows:


I am the duly qualified Chief Executive Officer of Histogen and, as such, I am familiar with the facts certified herein and I am duly authorized to certify the same on behalf of Histogen;

Attached hereto is a true, correct, and complete copy of the resolutions of the Board of Directors of Histogen, duly adopted and approved on April 16, 2024, in accordance with Histogen's corporate organizational documents; and

Such resolutions have not been amended, altered, annulled, rescinded, modified or revoked since their adoption and remain in full force and effect as of the date hereof. There exist no subsequent resolutions relating to the matters set forth in the resolutions attached hereto.

IN WITNESS WHEREOF, the undersigned has executed this certificate as of the 18th day of April, 2024.

DocuSigned by:



7269D14FBB10424...

Name: Dave Maggio

Chief Executive Officer of Histogen Inc.

**RESOLUTIONS OF THE BOARD OF DIRECTORS OF
HISTOGEN, INC.**

APRIL 16, 2024

Effective as of this 16th day of April, 2024, pursuant to a special meeting of the board of directors (the “**Board**”) of Histogen Inc., a Delaware corporation (“**Histogen**”), on the same date, at which a quorum was present, upon a motion duly made and seconded and acting pursuant to Histogen’s organizational documents, the Board took the following actions and adopted the following recitals and resolutions:

WHEREAS, the Board previously approved the liquidation and wind down of the Corporation (the “**Dissolution**”) in accordance with a Plan of Liquidation and Wind Down (the “**Dissolution Plan**”) in the manner permitted under Section 275 of the Delaware General Corporation Law (the “**DGCL**”);

WHEREAS, the Corporation solicited the vote of the stockholders at a Special Meeting originally scheduled for December 5, 2023, which such meeting was subsequently adjourned and rescheduled for December 14, 2023 in order to solicit additional votes for the Special Meeting (the “**Adjourned Meeting**”);

WHEREAS, the Adjourned Meeting was subsequently readjoined to January 4, 2023 in order to solicit additional votes for the Special Meeting (“**Final Meeting**”);

WHEREAS, the proposal to adopt the Dissolution Plan did not achieve the Requisite Vote from the Requisite Holders and therefore, the Dissolution Plan has not been adopted by the stockholders of the Corporation;

WHEREAS, after due consideration and deliberation, including, amongst other reasons, the Wind-Down factors, the Board continued to deem it advisable and in the best interests of the Corporation and its stockholders to liquidate and wind down the operations of the Corporation, in a manner determined by the Board, including, amongst other options, by effectuating a subchapter V (chapter 11) bankruptcy, federal bankruptcy, petition for dissolution to the Delaware Chancery Court or other state court, liquidating trust, receivership or other wind-down process to be managed by Armanino and its representatives with any proceeds distributed to the remaining creditors and stockholders of the Corporation in a manner required by law;

WHEREAS, the Board considered a variety of factors in its evaluation of the merits of continuing the Corporation as a going concern, including, without limitation:

1. The Board has considered the current and prospective financial and operational aspects of Histogen’s business, including Histogen’s historical performance, assets, current and long-term liabilities and the market for Histogen’s assets;
2. the Board has considered, and has reviewed and had the opportunity to ask questions about the materials presented by, the management of and the legal and financial advisors of Histogen regarding the liabilities, liquidity and prospects of

Histogen, the relative risks and benefits of the strategic alternatives available to Histogen, and the impact of the foregoing on Histogen;

3. the Board has supervised and directed the management and legal and financial advisors of Histogen in evaluating the strategic options;
4. the Board, with the advice and recommendation of the management and legal and financial advisors, on behalf of Histogen, reviewed various forums and types of actions and relief available under the Delaware General Corporate Law and the United States bankruptcy code, as appropriate;
5. the Board, with the advice and recommendations of the management and legal and financial advisors, on behalf of Histogen, has determined that it is in the best interests of Histogen, its creditors, and other parties-in-interest that a petition be filed with the United States Bankruptcy Court for the Southern District of California (the “**Bankruptcy Court**”) by Histogen seeking relief under chapter 11 of title 11 of the United States Code (the “**Bankruptcy Code**”);
6. the Board has determined that it is the best interests of Histogen and its creditors, shareholders, and other parties in interest to commence the case under the provisions of subchapter 5 of chapter 11 of the Bankruptcy Code compared to other alternatives discussed and reviewed by the Board;
7. the Board consents to the adoption of these resolutions set forth herein by written consent; and
8. the Board has determined that it is in the best interests of Histogen and its creditors, shareholders, and other parties in interest to approve the following resolutions:

NOW, THEREFORE, IT IS HEREBY:

1. Commencement of the Chapter 11 Case

RESOLVED, that the Board has determined, after consultation with the management and legal and financial advisors of Histogen, that it is desirable and in the best interests of Histogen, its creditors, and other parties-in-interest that a petition be filed pursuant to subchapter V of chapter 11 of the Bankruptcy Code with the Bankruptcy Court by Histogen seeking relief under the Bankruptcy Code; and be it further

RESOLVED, that Dave Maggio and such other officer(s) as Histogen shall from time to time designate (each, an “**Authorized Person**”), in each case, acting singly or jointly, be, and each hereby is, authorized, empowered, and directed, with full power of delegation, to negotiate, execute, deliver, and file with the Bankruptcy Court, in the name and on behalf of Histogen, and under its corporate seal or otherwise, all plans, petitions, schedules, statements, motions, lists, applications, pleadings, papers, affidavits, declarations, orders and other documents (collectively, the “**Chapter 11 Filings**”) (with such changes therein and additions thereto as any such Authorized Person may deem necessary, appropriate or advisable, the execution and delivery of any of the Chapter 11 Filings by any such Authorized Person with any changes thereto to be

conclusive evidence that any such Authorized Person deemed such changes to meet such standard); and be it further

RESOLVED, that each Authorized Person, acting singly or jointly, be, and each hereby is, authorized, empowered, and directed, with full power of delegation, in the name and on behalf of Histogen, to take and perform any and all further acts and deeds that such Authorized Person deems necessary, appropriate, or desirable in connection with Histogen's subchapter V chapter 11 case (the "**Chapter 11 Case**") or the Chapter 11 Filings, including, without limitation, (i) the payment of fees, consent payments, indemnities, taxes and other expenses such Authorized Person deems necessary, appropriate, or desirable, and (ii) negotiating, executing, delivering, performing and filing any and all additional documents, schedules, statements, lists, papers, agreements, certificates and/or instruments (or any amendments or modifications thereto) in connection with, or in furtherance of, the Chapter 11 Case with a view to the successful prosecution of the Chapter 11 Case (such acts to be conclusive evidence that such Authorized Person deemed the same to meet such standard); and be it further.

2. Retention of Advisors

RESOLVED, that, in connection with the Chapter 11 Case, each Authorized Person, acting singly or jointly, be, and each hereby is, authorized, empowered, and directed, with full power of delegation, in the name and on behalf of Histogen, to employ and retain all assistance by legal counsel, accountants, financial advisors, brokers, investment bankers and other professionals, on behalf of Histogen, that such Authorized Person deems necessary, appropriate or advisable in connection with, or in furtherance of, the Chapter 11 Case, with a view to the successful prosecution of the Chapter 11 Case (such acts to be conclusive evidence that such Authorized Person deemed the same to meet such standard); and be it further

RESOLVED, that the law firm of DLA Piper LLP (US) is hereby retained and employed as general bankruptcy counsel in connection with the Chapter 11 Case and all other matters in connection therewith; and be it further

RESOLVED, that the financial advisory firm of Armanino LLP is hereby retained and employed as financial advisor for Histogen in the Chapter 11 Case and all matters in connection therewith; and be it further

RESOLVED, that the Authorized Persons are hereby authorized and directed to employ any other firms as professionals or consultants to Histogen that are deemed necessary to represent and assist Histogen in carrying out its duties under the Bankruptcy Code and, in connection therewith, the Authorized Persons are hereby authorized and directed to execute appropriate retention agreements, pay appropriate retainers prior to and immediately upon the filing of the Chapter 11 Case, and cause to be filed appropriate applications for authority to retain the services of such firms; and be it further

3. General

RESOLVED, that any and all past actions heretofore taken by the Authorized Persons, any director or any member of Histogen in the name and on behalf of Histogen in furtherance of

any or all of the preceding resolutions be, and the same hereby are, ratified, confirmed, and approved in all respects; and be it further

RESOLVED, that the Authorized Persons be, and each of them hereby are, authorized and directed, by and on behalf of Histogen, to take or cause to be taken all such further actions, to execute and deliver or cause to be executed and delivered all such further instruments, certificates, undertakings and documents, and to incur all such fees and expenses as in their judgment shall be necessary, appropriate or advisable in order to carry into effect the purpose and intent of the foregoing resolutions; and be it further

RESOLVED, that the Board has received sufficient notice of the actions and transactions relating to the matters contemplated by the foregoing resolutions, as required by the governance documents of Histogen, or hereby waives any right to have received such notice.

ERIC D. GOLDBERG (SBN 157544)
DAVID M. RILEY (SBN 292087)
DLA PIPER LLP (US)
2000 Avenue of the Stars
Suite 400 North Tower
Los Angeles, California 90067-4704
Telephone: (310) 595-3000
Facsimile: (310) 595-3300
eric.goldberg@us.dlapiper.com
david.riley@us.dlapiper.com

Proposed Counsel to Debtor and
Debtor In Possession

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF CALIFORNIA**

In re:

HISTOGEN INC.,

Debtor.

E.I.N. 20-3183915

Case No. 24-bk-_____-__-11

Chapter 11 (Subchapter V)

**CORPORATE OWNERSHIP
STATEMENT**

Pursuant to Rules 1007(a)(1) and 7007.1 of the Federal Rules of Bankruptcy Procedure, the undersigned authorized officer of Histogen Inc. certifies the following corporate entity own 10% or more of Histogen Inc.'s equity interest.

Equity Holder	Percentage of Total Equity
Cede & Co (FAST ACCOUNT) ¹	92.22%

¹ The Company does not have knowledge regarding beneficial owners.

Fill in this information to identify the case and this filing:

Debtor Name Histogen Inc.

United States Bankruptcy Court for the: Southern District of California
(State)

Case number (If known): _____

Official Form 202

Declaration Under Penalty of Perjury for Non-Individual Debtors 12/15

An individual who is authorized to act on behalf of a non-individual debtor, such as a corporation or partnership, must sign and submit this form for the schedules of assets and liabilities, any other document that requires a declaration that is not included in the document, and any amendments of those documents. This form must state the individual's position or relationship to the debtor, the identity of the document, and the date. Bankruptcy Rules 1008 and 9011.

WARNING – Bankruptcy fraud is a serious crime. Making a false statement, concealing property, or obtaining money or property by fraud in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.

Declaration and signature

I am the president, another officer, or an authorized agent of the corporation; a member or an authorized agent of the partnership; or another individual serving as a representative of the debtor in this case.

I have examined the information in the documents checked below and I have a reasonable belief that the information is true and correct:

- ☐ *Schedule A/B: Assets–Real and Personal Property (Official Form 206A/B)*
- ☐ *Schedule D: Creditors Who Have Claims Secured by Property (Official Form 206D)*
- ☐ *Schedule E/F: Creditors Who Have Unsecured Claims (Official Form 206E/F)*
- ☐ *Schedule G: Executory Contracts and Unexpired Leases (Official Form 206G)*
- ☐ *Schedule H: Codebtors (Official Form 206H)*
- ☐ *Summary of Assets and Liabilities for Non-Individuals (Official Form 206Sum)*
- ☐ *Amended Schedule _____*
- ☐ *Chapter 11 or Chapter 9 Cases: List of Creditors Who Have the 20 Largest Unsecured Claims and Are Not Insiders (Official Form 204)*
- ☒ *Other document that requires a declaration* Corporate Ownership Statement

I declare under penalty of perjury that the foregoing is true and correct.

Executed on 04/18/2024
MM / DD / YYYY

DocuSigned by:



7269D14FBB10424...
Signature of individual signing on behalf of debtor

David M. Maggio
Printed name

Chief Executive Officer
Position or relationship to debtor

ERIC D. GOLDBERG (SBN 157544)
DAVID M. RILEY (SBN 292087)
DLA PIPER LLP (US)
2000 Avenue of the Stars
Suite 400 North Tower
Los Angeles, California 90067-4704
Telephone: (310) 595-3000
Facsimile: (310) 595-3300
eric.goldberg@us.dlapiper.com
david.riley@us.dlapiper.com

Proposed Counsel to Debtor and
Debtor In Possession

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF CALIFORNIA**

In re:

HISTOGEN INC.,

Debtor.

E.I.N. 20-3183915

Case No. 24-bk-_____-__-11

Chapter 11 (Subchapter V)

**LIST OF EQUITY SECURITY
HOLDERS**

Pursuant to Rule 1007(a)(3) of the Federal Rules of Bankruptcy Procedure,
Histogen Inc. hereby provides the following list of holders of equity interests:

Name and Address of Interest Holder	Kind of Interest	Percentage of Interests Held
Cede & Co ¹ 570 Washington Blvd., Jersey City, NJ 07310-1617	Equity	92.22%
Lordship Ventures Histogen Holdings LLC 230 Passaic Ave., 1 st Floor, Fairfield, NJ 07004	Equity	2.76%
John Paul Dejoria Address on File	Equity	1.34%
Secure Medical Inc. 5801 S. McClintock Dr., #109, Tempe, AZ 85283	Equity	0.61%
Gail K. Naughton Trustee Gail K. Naughton Revocable Trust	Equity	0.50%

¹ The Company does not have knowledge regarding beneficial owners.

Address on File		
AST Exchange Agent #23499 Histogen Inc. 6201 15 th Ave., Brooklyn, NY 11219	Equity	0.41%
The Angus Shane Paul Mitchell UTA 1585 Kapiolani Blvd., Suite 1110, Honolulu, HI 96814	Equity	0.34%
Eileen Brandt TTEE Naughton Descendant Trust Address on File	Equity	0.10%
David Nassif Address on File	Equity	0.09%
John Paul Dejoria Family Trust Address on File	Equity	0.05%
Edward and Carol Miller Family Trust Address on File	Equity	0.05%
Terry Moore CCIM Inc. PSP Retirement Trust Address on File	Equity	0.04%
Charles E. Weinberger Revocable Trust Address on File	Equity	0.04%
Mark A. Hubka Address on File	Equity	0.04%
Richard S. Jackson Address on File	Equity	0.04%
The Angus Shane Paul Mitchell Living Trust Address on File	Equity	0.04%
The Angus Shane Paul Mitchell Living Trust Established Under a Trust Address on File	Equity	0.03%
Restated 2003 Terry W. Moore & Sandra L. Moore Revocable Trust Address on File	Equity	0.03%
Mike Mansfield Address on File	Equity	0.03%
Pablo Rafael Carillo Barron Address on File	Equity	0.03%
Eileen Brandt Address on File	Equity	0.03%

Mark Baumgartner Address on File	Equity	0.03%
Klein-Hutton Trust Address on File	Equity	0.03%
Ryan Patterson Address on File	Equity	0.02%
Robert Emmet Pinney Address on File	Equity	0.02%
The Entrust Group FBO Terry Lee Taylor Sep IRA 52-01006 Address on File	Equity	0.02%
Terry Moore CCIM Inc. Roth Retirement Trust Address on File	Equity	0.02%
DLA Piper LLP 6225 Smith Ave., Baltimore, MD 21209	Equity	0.02%
Michael Fedida Address on File	Equity	0.02%
Marcy J. Weinstein Address on File	Equity	0.02%
Susan Baxter Address on File	Equity	0.02%
Roberto J. Valdes Castaneda Address on File	Equity	0.02%
Terry Moore CCIM Inc. Profit Sharing Plan and Retirement 5643 Stresemann Street, San Diego, CA 92122	Equity	0.02%
Michael Zimmer Address on File	Equity	0.02%
Steven J Mento & Linda Mento TTEES of Mento Family Trust Address on File	Equity	0.02%
Emmet Pinney Address on File	Equity	0.01%
Martin Latterich Address on File	Equity	0.01%
John Alfred Conlin Trustee the Conlin Family Trust 3055 Degen Dr., Bonita, CA 91902	Equity	0.01%
IRA Resources FBO David John Zettel Address on File	Equity	<0.01%
Virginia Robins Jackson Address on File	Equity	<0.01%

Ann S. Jackson Address on File	Equity	<0.01%
David L. Wood and Carol A. Wood Address on File	Equity	<0.01%
Gerald Kroop Address on File	Equity	<0.01%
Glenda Ann Keller Address on File	Equity	<0.01%
Midland IRA Inc. FBO Stewart R. Flink Address on File	Equity	<0.01%
Barbara Cook Address on File	Equity	<0.01%
Mark Morris Address on File	Equity	<0.01%
Phil Lery Address on File	Equity	<0.01%
Sanford B. Ehrich Address on File	Equity	<0.01%
Benjamin R. Keller Address on File	Equity	<0.01%
Patricia Gladstone Address on File	Equity	<0.01%
Daniel L. Ripley and Denise J. Ripley TTEES of Ripley Trust Address on File	Equity	<0.01%
Joseph R. Cave Address on File	Equity	<0.01%
Louis Storz Address on File	Equity	<0.01%
Judi Parker Address on File	Equity	<0.01%
Danny David Dahlke Address on File	Equity	<0.01%
Deepak Jain Address on File	Equity	<0.01%
Jeffery H. Little Address on File	Equity	<0.01%
Equity Trust Company Custodian Andrew A. Strauss IRA 77 Central Ave., Suite F, Asheville, NC 28801	Equity	<0.01%
Ilene Tat-Tong Address on File	Equity	<0.01%
Phan Nguyen	Equity	<0.01%

Address on File		
Paul David Hubka Address on File	Equity	<0.01%
Patricia A. Yoder Address on File	Equity	<0.01%
Alan J. Conlin Address on File	Equity	<0.01%
The David Vanderite and Michelle Vanderite Revocable Trust Address on File	Equity	<0.01%
Carol Wood and David Wood Address on File	Equity	<0.01%
George A. Krezinski Address on File	Equity	<0.01%
Barbara A. Cook IRA Address on File	Equity	<0.01%
Stephanie Parker Address on File	Equity	<0.01%
Sue Bedford Address on File	Equity	<0.01%
Ruth Perry Address on File	Equity	<0.01%
Scott Friedman Address on File	Equity	<0.01%
Joshua A. Hubka Address on File	Equity	<0.01%
Cheston J Larson Address on File	Equity	<0.01%
Joanne C Imperial Address on File	Equity	<0.01%
Paola Lanza Address on File	Equity	<0.01%
The Andrew A. Strauss Living Trust Address on File	Equity	<0.01%
Philip Lery Address on File	Equity	<0.01%
Augusta Cerny Address on File	Equity	<0.01%

Fill in this information to identify the case and this filing:

Debtor Name Histogen Inc.

United States Bankruptcy Court for the: Southern District of California
(State)

Case number (If known): _____

Official Form 202

Declaration Under Penalty of Perjury for Non-Individual Debtors 12/15

An individual who is authorized to act on behalf of a non-individual debtor, such as a corporation or partnership, must sign and submit this form for the schedules of assets and liabilities, any other document that requires a declaration that is not included in the document, and any amendments of those documents. This form must state the individual's position or relationship to the debtor, the identity of the document, and the date. Bankruptcy Rules 1008 and 9011.

WARNING – Bankruptcy fraud is a serious crime. Making a false statement, concealing property, or obtaining money or property by fraud in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.

Declaration and signature

I am the president, another officer, or an authorized agent of the corporation; a member or an authorized agent of the partnership; or another individual serving as a representative of the debtor in this case.


I have examined the information in the documents checked below and I have a reasonable belief that the information is true and correct:

- ☐ *Schedule A/B: Assets—Real and Personal Property (Official Form 206A/B)*
- ☐ *Schedule D: Creditors Who Have Claims Secured by Property (Official Form 206D)*
- ☐ *Schedule E/F: Creditors Who Have Unsecured Claims (Official Form 206E/F)*
- ☐ *Schedule G: Executory Contracts and Unexpired Leases (Official Form 206G)*
- ☐ *Schedule H: Codebtors (Official Form 206H)*
- ☐ *Summary of Assets and Liabilities for Non-Individuals (Official Form 206Sum)*
- ☐ *Amended Schedule _____*
- ☐ *Chapter 11 or Chapter 9 Cases: List of Creditors Who Have the 20 Largest Unsecured Claims and Are Not Insiders (Official Form 204)*
- ☒ *Other document that requires a declaration* List of Equity Security Holders

I declare under penalty of perjury that the foregoing is true and correct.

Executed on 04/18/2024
MM / DD / YYYY

DocuSigned by:



7269D14FBB10424...
Signature of individual signing on behalf of debtor

David M. Maggio
Printed name

Chief Executive Officer
Position or relationship to debtor

Fill in this information to identify the case:

Debtor Name: Histogen Inc.United States Bankruptcy Court for the: Southern District of California

Case number (if known): _____

☐ Check if this is an amended filing

Official Form 204

Chapter 11 or Chapter 9 Cases: List of Creditors Who Have the 20 Largest Unsecured Claims and Are Not Insiders

12/15

A list of creditors holding the 30 largest unsecured claims must be filed in a Chapter 11 or Chapter 9 case. Include claims which the debtor disputes. Do not include claims by any person or entity who is an insider, as defined in 11 U.S.C. § 101(31). Also, do not include claims by secured creditors, unless the unsecured claim resulting from inadequate collateral value places the creditor among the holders of the 30 largest unsecured claims.

	Name of creditor and complete mailing address, including zip code	Name, telephone number and email address of creditor contact	Nature of claim (for example, trade debts, bank loans, professional services, and government contracts)	Indicate if claim is contingent, unliquidated, or disputed	Amount of claim If the claim is fully unsecured, fill in only unsecured claim amount. If claim is partially secured, fill in total claim amount and deduction for value of collateral or setoff to calculate unsecured claim.		
					Total claim, if partially secured	Deduction for value of collateral or setoff	Unsecured claim
1	Equiniti 48 Wall Street, Floor 23 New York, NY 10005	NAME: PHONE: EMAIL:	Professional Services				\$13,057.20
2	Susan Knudson 6575 Mesa Norte Drive San Diego, CA 92130	NAME: PHONE: EMAIL:	Professional Services				\$4,000.00
3	Thomas Hubka 8314 Via Sonoma Unit 117 La Jolla, CA 92037	NAME: PHONE: EMAIL:	Professional Services				\$2,500.00
4	Charles River Laboratories GPO Box 27812 New York, NY 10087-7812	NAME: PHONE: EMAIL:	Trade				Unknown
5	Frank Noble 850 Beech Street #803 San Diego, CA 92101	NAME: PHONE: EMAIL:	Legal				Unknown
6	San Diego County Treasurer Tax Collector 1600 Pacific Canyon Road San Diego, CA 92101	NAME: PHONE: EMAIL:	Taxes	Unliquidated			Unknown

Debtor Histogen, Inc.
Name

Case number (if known) _____

	Name of creditor and complete mailing address, including zip code	Name, telephone number and email address of creditor contact	Nature of claim (for example, trade debts, bank loans, professional services, and government contracts)	Indicate if claim is contingent, unliquidated, or disputed	Amount of claim If the claim is fully unsecured, fill in only unsecured claim amount. If claim is partially secured, fill in total claim amount and deduction for value of collateral or setoff to calculate unsecured claim.		
					Total claim, if partially secured	Deduction for value of collateral or setoff	Unsecured claim
7	Connie Harrell c/o Godes & Preis LLP 300 Spectrum Center Drive, Suite 1420 Irvine, CA 92618	NAME: Joseph M. Preis PHONE: 949.468.0051 EMAIL:jpreis@gaplegal.com	Litigation	Contingent, Unliquidated, Disputed			Unknown
8	Jeanette Wetzel c/o Hershey Law, P.C. 16255 Ventura Blvd., Ste 1205 Encino, CA 91436	NAME: Johnny Rundell PHONE: 310.929.2190 EMAIL: jrundell@hersheyllaw.com	Litigation	Contingent, Unliquidated, Disputed			Unknown
9							
10							
11							
12							
13							
14							
15							

Debtor Histogen, Inc.
Name

Case number (if known) _____

	Name of creditor and complete mailing address, including zip code	Name, telephone number and email address of creditor contact	Nature of claim (for example, trade debts, bank loans, professional services, and government contracts)	Indicate if claim is contingent, unliquidated, or disputed	Amount of claim If the claim is fully unsecured, fill in only unsecured claim amount. If claim is partially secured, fill in total claim amount and deduction for value of collateral or setoff to calculate unsecured claim.		
					Total claim, if partially secured	Deduction for value of collateral or setoff	Unsecured claim
16							
17							
18							
19							
20							

Fill in this information to identify the case and this filing:

Debtor Name Histogen Inc.

United States Bankruptcy Court for the: Southern District of California
(State)

Case number (If known): _____

Official Form 202

Declaration Under Penalty of Perjury for Non-Individual Debtors 12/15

An individual who is authorized to act on behalf of a non-individual debtor, such as a corporation or partnership, must sign and submit this form for the schedules of assets and liabilities, any other document that requires a declaration that is not included in the document, and any amendments of those documents. This form must state the individual's position or relationship to the debtor, the identity of the document, and the date. Bankruptcy Rules 1008 and 9011.

WARNING – Bankruptcy fraud is a serious crime. Making a false statement, concealing property, or obtaining money or property by fraud in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.

Declaration and signature

I am the president, another officer, or an authorized agent of the corporation; a member or an authorized agent of the partnership; or another individual serving as a representative of the debtor in this case.

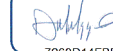
I have examined the information in the documents checked below and I have a reasonable belief that the information is true and correct:

- ☐ *Schedule A/B: Assets–Real and Personal Property (Official Form 206A/B)*
- ☐ *Schedule D: Creditors Who Have Claims Secured by Property (Official Form 206D)*
- ☐ *Schedule E/F: Creditors Who Have Unsecured Claims (Official Form 206E/F)*
- ☐ *Schedule G: Executory Contracts and Unexpired Leases (Official Form 206G)*
- ☐ *Schedule H: Codebtors (Official Form 206H)*
- ☐ *Summary of Assets and Liabilities for Non-Individuals (Official Form 206Sum)*
- ☐ *Amended Schedule _____*
- ☒ *Chapter 11 or Chapter 9 Cases: List of Creditors Who Have the 20 Largest Unsecured Claims and Are Not Insiders (Official Form 204)*
- ☐ *Other document that requires a declaration _____*

I declare under penalty of perjury that the foregoing is true and correct.

Executed on 04/18/2024
MM / DD / YYYY

DocuSigned by:



7269D14FBB10424
Signature of individual signing on behalf of debtor

David M. Maggio
Printed name

Chief Executive Officer
Position or relationship to debtor

Histogen, Inc.
Balance Sheet
As of January 31, 2024

	<u>Jan 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
11110 · SVB - Operating	3,546,614.24
11120 · SVB - Money Market	20,043.34
11130 · SVB - Collateral Money Market	2,500.00
11510 · Chase - Commercial Checking	0.00
Total Checking/Savings	<u>3,569,157.58</u>
Accounts Receivable	
12100 · Accounts Receivable	0.00
Total Accounts Receivable	<u>0.00</u>
Other Current Assets	
12200 · Accrued Accounts Receivable	0.00
12900 · Reserve for Bad Debt	0.00
13100 · Due to/from Histogen Oncology	
13101 · Impairment of AB Assets	-443,005.40
13100 · Due to/from Histogen Oncology - Other	443,005.40
Total 13100 · Due to/from Histogen Oncology	<u>0.00</u>
13210 · Notes Receivable-Oncology	
13211 · Impairment of AB Asset	-424,480.68
13220 · Interest Receivable-Oncology	
13221 · Impairment of AB Asset	-301,719.54
13220 · Interest Receivable-Oncology - Other	301,719.54
Total 13220 · Interest Receivable-Oncology	<u>0.00</u>
13210 · Notes Receivable-Oncology - Other	424,480.68
Total 13210 · Notes Receivable-Oncology	<u>0.00</u>
15110 · Prepaid Expenses	56,595.27
15120 · Prepaid Insurance	0.00
15130 · Prepaid Financing Cost	0.00
15140 · Prepaid Corporate Taxes	0.00
15410 · Other Current Assets	0.00
15920 · Prepaid Insurance-Conatus	0.00
Total Other Current Assets	<u>56,595.27</u>
Total Current Assets	<u>3,625,752.85</u>
Fixed Assets	
16110 · Computer/IT Equipment	
16310 · Accum Deprec-Computer/IT Equip	0.00
16110 · Computer/IT Equipment - Other	0.00
Total 16110 · Computer/IT Equipment	<u>0.00</u>
16120 · Furniture & Fixtures	
16320 · Accum Deprec-Furniture & Fixtur	0.00
16120 · Furniture & Fixtures - Other	0.00
Total 16120 · Furniture & Fixtures	<u>0.00</u>
16130 · Machinery & Equipment	
16330 · Accum Deprec-Mach & Equip	0.00
16130 · Machinery & Equipment - Other	0.00

Balance Sheet

As of January 31, 2024

	Jan 31, 24
Total 16130 · Machinery & Equipment	0.00
16150 · Lab Equipment	
16350 · Accum. Deprec. - Lab Equipment	0.00
16150 · Lab Equipment - Other	0.00
Total 16150 · Lab Equipment	0.00
16160 · Software	
16360 · Accum Deprec - Software	0.00
16160 · Software - Other	0.00
Total 16160 · Software	0.00
16170 · Manufacturing Equipment	
16370 · Accum Dep Manufacturing Equip	0.00
16170 · Manufacturing Equipment - Other	0.00
Total 16170 · Manufacturing Equipment	0.00
Total Fixed Assets	0.00
Other Assets	
17110 · Prepaid Insurance - LT	0.00
17310 · Lordship Prepaid Royalty	0.00
17410 · Investment in PUR	
17411 · Reserve Impairment of Asset PUR	-200,000.00
17410 · Investment in PUR - Other	200,000.00
Total 17410 · Investment in PUR	0.00
17420 · Investment in Oncology	
17421 · Impairment of AB Asset	-324,365.24
17420 · Investment in Oncology - Other	324,365.24
Total 17420 · Investment in Oncology	0.00
17510 · Deferred Tax Asset	0.00
17511 · Deferred Tax Valuation Allow.	0.00
18100 · Right-of-use asset	
18110 · Right-of-use Asset Amortization	0.00
18100 · Right-of-use asset - Other	0.00
Total 18100 · Right-of-use asset	0.00
18900 · ROU Asset-Conatus	
18910 · ROU-Asset-Conatus Amortization	-98,044.60
18900 · ROU Asset-Conatus - Other	98,044.60
Total 18900 · ROU Asset-Conatus	0.00
Total Other Assets	0.00
TOTAL ASSETS	3,625,752.85
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
21100 · Accounts Payable	184,375.17
21110 · Accounts Payable-Conatus	0.00
Total Accounts Payable	184,375.17
Credit Cards	
21210 · SVB - Master Card 4638	262.28

Balance Sheet

As of January 31, 2024

	Jan 31, 24
Total Credit Cards	262.28
Other Current Liabilities	
22200 · Accrued Accounts Payable	22,706.89
22310 · Accrued Salaries	0.00
22320 · Accrued Vacation/PTO	0.00
22330 · Accrued Bonuses	0.00
22500 · Finance Lease-Current	0.00
23610 · Lease Liability-Current	0.00
24100 · Deferred Revenue	0.00
Total Other Current Liabilities	22,706.89
Total Current Liabilities	207,344.34
Long Term Liabilities	
26610 · Lease Liability, net of current	0.00
27100 · Long Term Deferred License	0.00
28100 · Capital Lease - LT	0.00
Total Long Term Liabilities	0.00
Total Liabilities	207,344.34
Equity	
31000 · Common Stock	
31110 · Common Stock - Par	5,168.62
31120 · Common Stock - APIC	99,520,899.23
Total 31000 · Common Stock	99,526,067.85
31200 · General APIC Pool	3,596,457.73
33100 · Treasury Stock	-1.43
34100 · Retained Earnings	-98,881,428.08
Net Income	-822,687.56
Total Equity	3,418,408.51
TOTAL LIABILITIES & EQUITY	3,625,752.85

Statement of Cash Flows

January 2024

	Jan 24
OPERATING ACTIVITIES	
Net Income	-822,687.56
Adjustments to reconcile Net Income to net cash provided by operations:	
15120 · Prepaid Insurance	144,909.90
15110 · Prepaid Expenses	2,000.07
15920 · Prepaid Insurance-Conatus	0.02
21100 · Accounts Payable	-69,249.04
21210 · SVB - Master Card 4638	-19.18
22200 · Accrued Accounts Payable	-13,058.16
22310 · Accrued Salaries	-183,370.87
22320 · Accrued Vacation/PTO	-4.80
22330 · Accrued Bonuses	-122,247.25
Net cash provided by Operating Activities	-1,063,726.87
Net cash increase for period	-1,063,726.87
Cash at beginning of period	4,632,884.45
Cash at end of period	3,569,157.58

Profit & Loss

January 2024

Jan 24

Ordinary Income/Expense

Expense

61010 · Salaries	30,125.00
61200 · Payroll Taxes	18,710.27
61300 · Paid Time Off	-4.80
61400 · Group Insurance	0.00
61500 · Workers' Comp	0.00
62300 · Payroll Services	0.00
63400 · Auto Rental, Gas, Mileage	200.38
64110 · Legal Corporate / General	51,450.00
64120 · Legal SEC	0.00
64140 · Legal IP	5,616.89
64141 · Annuity Renewal / Maint Fees	0.00
64210 · Accounting Fees - Audit	0.00
64220 · Accounting Fees - Tax	25,725.00
64310 · IR / Public Company Services	47,266.54
64330 · Outside Services	2,496.34
64340 · Consulting	30,125.00
64350 · Temporary Help	4,147.00
65100 · Commercial / Liability Insurance	0.00
65200 · Product Liability Insurance	16,658.52
65300 · D&O / EPL Insurance	582,033.40
66120 · Computer Hardware / Supplies	0.00
66150 · Postage / Shipping	111.25
66160 · Dues & Subscriptions	87.81
66210 · Bank Fees	50.00
66220 · Business Licenses and Fees	865.05
66240 · Software License / Maintenance	104.98
66320 · Equipment Repairs & Maintenance	-923.90
66600 · Property and State Taxes	-5,425.00
67130 · Royalty Payments	0.00
67140 · IP Reimbursement	1,233.00
69120 · PK & Tox Studies	1,135.02
69310 · Drug Product	7,500.00
69350 · Drug Storage	3,400.00

Total Expense 822,687.75

Net Ordinary Income -822,687.75

Other Income/Expense

Other Income

81100 · Interest Income 0.19

Total Other Income 0.19

Net Other Income 0.19

Net Income -822,687.56

TAXPAYER: HISTOGEN, INC. AND SUBSIDIARIES

20-3183915

**INSTRUCTIONS FOR FILING
U.S. CORPORATION INCOME TAX RETURN
FOR THE YEAR ENDED
12 31 2022**

To be signed and dated by	(X)	An officer of the Corporation on page 1 of Form 1120
	()	An officer of each company on the controlled group consent form

Amount of tax	Total tax	\$ 0
	Less: Payments and credits	\$< 0 >
	Plus: Penalties and Interest	\$ 0
	Balance due (overpayment)	\$ 0

Payment/Balance Due Comment**Balance due**

Beginning January 01, 2011, corporations must use electronic funds transfers to make all federal tax deposits such as corporate income tax. Forms 8109 and 8109-B, Federal Tax Coupon, cannot be used after December 31, 2010. You have the option to use the Electronic Federal Tax Payment System (EFTPS), the Federal Tax Application (FTA) for the same-day wire payment or to use a third party to make the deposits on your behalf. If the Electronic Federal Tax Payment System (EFTPS) is used, the payment must be initiated by 8 p.m. Eastern time the day before the due date of the balance due. Please check the Federal filing instructions regarding electronic deposit requirement before you make your payment.

Overpayment, if any	()	\$ 0	refunded to you
	()	\$ 0	credited to estimated tax

**Mail the original signed tax
return to (if paper file):**

E-FILED ON YOUR BEHALF

Note: Remove this instruction sheet from the return before mailing the return to the IRS.

**Return must be mailed on or
before****October 16, 2023**

Certified mail recommended, with return receipt. For metered mail, the meter date is not evidence of timely filing.

Special Instructions

Form **8453-CORP**

(December 2022)

Department of the Treasury
Internal Revenue Service**E-file Declaration for Corporations****File electronically with Form 1120, 1120-F, or 1120-S. Do not file paper copies.****Go to www.irs.gov/Form8453CORP for the latest information.**

OMB No. 1545-0123

For calendar year 2022, or tax year beginning, 20, ending, 20

Name of corporation

HISTOGEN, INC. AND SUBSIDIARIES

Employer identification number

20-3183915

Part I Information (Whole dollars only)

1	Total income (Form 1120, line 11)	1	3,812,484
2	Total income (Form 1120-F, Section II, line 11)	2	
3	Total income (loss) (Form 1120-S, line 6)	3	

Part II Declaration of Officer (see instructions) **Be sure to keep a copy of the corporation's tax return.**

- A** ☐ I consent that the corporation's refund be directly deposited as designated on the **Form 8050**, Direct Deposit of Corporate Tax Refund, or Form 8302, Electronic Deposit of Tax Refund of \$1 Million or More, that will be electronically transmitted with the corporation's federal income tax return.
- B** ☒ I do not want direct deposit of the corporation's refund **or** the corporation is not receiving a refund.
- C** ☐ I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the corporation's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at **1-888-353-4537** no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

If the corporation is filing a balance due return, I understand that if the IRS does not receive full and timely payment of its tax liability, the corporation will remain liable for the tax liability and all applicable interest and penalties.

Under penalties of perjury, I declare that I am an officer of the above corporation and that the information I have given my electronic return originator (ERO), transmitter, and/or intermediate service provider (ISP) and the amounts in Part I above agree with the amounts on the corresponding lines of the corporation's federal income tax return. To the best of my knowledge and belief, the corporation's return is true, correct, and complete. I consent to my ERO, transmitter, and/or ISP sending the corporation's return, this declaration, and accompanying schedules and statements to the IRS. I also consent to the IRS sending my ERO, transmitter, and/or ISP an acknowledgment of receipt of transmission and an indication of whether or not the corporation's return is accepted, and, if rejected, the reason(s) for the rejection. If the processing of the corporation's return or refund is delayed, I authorize the IRS to disclose to my ERO, transmitter, and/or ISP the reason(s) for the delay, or when the refund was sent.

Sign Here

DocuSigned by:

Susan Knudson

9/19/2023

CFO

Signature of officer SUSAN KNUDSON

Date

Title

Part III Declaration of Electronic Return Originator (ERO) and Paid Preparer (see instructions)

I declare that I have reviewed the above corporation's return and that the entries on Form 8453-CORP are complete and correct to the best of my knowledge. If I am only a collector, I am not responsible for reviewing the return and only declare that this form accurately reflects the data on the return. The corporate officer will have signed this form before I submit the return. I will give the officer a copy of all forms and information to be filed with the IRS, and have followed all other requirements in **Pub. 3112**, IRS e-file Application and Participation, and **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns. If I am also the Paid Preparer, under penalties of perjury, I declare that I have examined the above corporation's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. This Paid Preparer declaration is based on all information of which I have any knowledge.

LISA LARKIN

ERO's Use Only	ERO's signature	<i>Lisa Larkin</i>	Date	09/18/2023	Check if also paid preparer	<input checked="" type="checkbox"/>	Check if self-employed	<input type="checkbox"/>	ERO's SSN or PTIN	P00158478
	Firm's name (or yours if self-employed), address, and ZIP code	DELOITTE TAX LLP 12830 EL CAMINO REAL, STE 600 SAN DIEGO CA 92130							EIN	86-1065772
									Phone no.	619-232-6500

Under penalties of perjury, I declare that I have examined the above corporation's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. This declaration is based on all information of which I have any knowledge.

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name	Firm's EIN			
	Firm's address	Phone no.			

For Privacy Act and Paperwork Reduction Act Notice, see instructions.Form **8453-CORP** (12-2022)

1120Form
Department of the Treasury
Internal Revenue Service**U.S. Corporation Income Tax Return**

OMB No. 1545-0123

For calendar year 2022 or tax year beginning _____, _____, ending _____, 20____

Go to www.irs.gov/Form1120 for instructions and the latest information.**2022****A Check if:**

- 1a** Consolidated return (attach Form 851) ☒
- b** Life/nonlife consolidated return ☐
- 2** Personal holding co. (attach Sch. PH) ☐
- 3** Personal service corp. (see instructions) ☐
- 4** Schedule M-3 attached ☒

**TYPE
OR
PRINT**

Name, Number, street, and room or suite no. If a P.O. box, see instructions.
City or town, state or province, country, and ZIP or foreign postal code

HISTOGEN, INC. AND SUBSIDIARIES
10655 SORRENTO VALLEY ROAD, STE 200
SAN DIEGO CA 92121

B Employer identification number

20-3183915

C Date incorporated

07 13 2005

D Total assets (see instructions)

\$ 20,140,944

E Check if: (1) ☐ Initial return (2) ☐ Final return (3) ☐ Name change (4) ☐ Address change

I n c o m e	1a Gross receipts or sales	1a	3,769,404	
	b Returns and allowances	1b	0	
	c Balance. Subtract line 1b from line 1a	1c		3,769,404
	2 Cost of goods sold (attach Form 1125-A)	2		0
	3 Gross profit. Subtract line 2 from line 1c	3		3,769,404
	4 Dividends and inclusions (Schedule C, line 23)	4		0
	5 Interest	5		43,080
	6 Gross rents	6		0
	7 Gross royalties	7		0
	8 Capital gain net income (attach Schedule D (Form 1120))	8		0
	9 Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)	9		0
10 Other income (see instructions - attach statement)	10		0	
11 Total income. Add lines 3 through 10	11		3,812,484	
D e d u c t i o n s	12 Compensation of officers (see instructions - attach Form 1125-E)	12		1,523,021
	13 Salaries and wages (less employment credits)	13		76,561
	14 Repairs and maintenance	14		71,951
	15 Bad debts	15		0
	16 Rents	16		1,848,417
	17 Taxes and licenses	17		379,894
	18 Interest (see instructions)	18		1,916
	19 Charitable contributions	19		0
	20 Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)	20		217,820
	21 Depletion	21		0
	22 Advertising	22		0
	23 Pension, profit-sharing, etc., plans	23		0
	24 Employee benefit programs	24		148,147
	25 Reserved for future use	25		
	26 Other deductions (attach statement)	26		5,293,337
	27 Total deductions. Add lines 12 through 26	27		9,561,064
	28 Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11.	28		-5,748,580
29a Net operating loss deduction (see instructions)	29a	0		
b Special deductions (Schedule C, line 24)	29b	0		
c Add lines 29a and 29b	29c		0	
30 Taxable income. Subtract line 29c from line 28. See instructions	30		-5,748,580	
31 Total tax (Schedule J, Part I, line 11)	31		0	
32 Reserved for future use	32			
33 Total payments and credits (Schedule J, Part III, line 23)	33		0	
34 Estimated tax penalty. See instructions. Check if Form 2220 is attached. <input type="checkbox"/>	34		0	
35 Amount owed. If line 33 is smaller than the total of lines 31 and 34, enter amount owed.	35		0	
36 Overpayment. If line 33 is larger than the total of lines 31 and 34, enter amount overpaid.	36		0	
37 Enter amount from line 36 you want: Credited to 2023 estimated tax 0 Refunded	37		0	

**Sign
Here**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

DocuSigned by:

Susan Knudson
SUSAN KNUDSON

9/19/2023

CFO
Title

Signature of officer

Date

May the IRS discuss this return
with the preparer shown below
See instructions. ☒ Yes ☐ No**Paid
Preparer
Use Only**

Print/Type preparer's name

LISA LARKIN

Preparer's signature

Lisa Larkin

Date

09/18/2023

Check ☐ if

self-employed

PTIN

P00158478

Firm's name

DELOITTE TAX LLP

Firm's EIN

86-1065772

Firm's address

12830 EL CAMINO REAL, STE 600

Phone no.

619-232-6500

SAN DIEGO

CA 92130

For Paperwork Reduction Act Notice, see separate instructions.

F2.00.01

US1120P1 Form 1120 (2022)

ERF

Form 1120 (2022)

HISTOGEN, INC. AND SUBSIDIARIES

20-3183915 Page 2

Schedule C Dividends, Inclusions, and Special Deductions (see instructions)		(a) Dividends and inclusions	(b) %	(c) Special deductions (a) x (b)
1	Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)	0	50	0
2	Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)	0	65	0
3	Dividends on certain debt-financed stock of domestic and foreign corporations	0	See instructions	0
4	Dividends on certain preferred stock of less-than-20%-owned public utilities	0	23.3	0
5	Dividends on certain preferred stock of 20%-or-more-owned public utilities	0	26.7	0
6	Dividends from less-than-20%-owned foreign corporations and certain FSCs	0	50	0
7	Dividends from 20%-or-more-owned foreign corporations and certain FSCs	0	65	0
8	Dividends from wholly owned foreign subsidiaries	0	100	0
9	Subtotal. Add lines 1 through 8. See instructions for limitations	0	See instructions	0
10	Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958	0	100	0
11	Dividends from affiliated group members	0	100	0
12	Dividends from certain FSCs	0	100	0
13	Foreign-source portion of dividends received from a specified 10%-owned foreign corporation (excluding hybrid dividends) (see instructions)	0	100	0
14	Dividends from foreign corporations not included on line 3, 6, 7, 8, 11, 12, or 13 (including any hybrid dividends)	0		
15	Reserved for future use			
16a	Subpart F inclusions derived from the sale by a controlled foreign corporation (CFC) of the stock of a lower-tier foreign corporation treated as a dividend (attach Form(s) 5471) (see instructions)	0	100	0
b	Subpart F inclusions derived from hybrid dividends of tiered corporations (attach Form(s) 5471) (see instructions)	0		
c	Other inclusions from CFCs under subpart F not included on line 16a, 16b, or 17 (attach Form(s) 5471) (see instructions)	0		
17	Global Intangible Low-Taxed Income (GILTI) (attach Form(s) 5471 and Form 8992)	0		
18	Gross-up for foreign taxes deemed paid	0		
19	IC-DISC and former DISC dividends not included on line 1, 2, or 3	0		
20	Other dividends	0		
21	Deduction for dividends paid on certain preferred stock of public utilities			0
22	Section 250 deduction (attach Form 8993)			0
23	Total dividends and inclusions. Add column (a), lines 9 through 20. Enter here and on page 1, line 4.	0		
24	Total special deductions. Add column (c), lines 9 through 22, column (c). Enter here and on page 1, line 29b.			0

Form 1120 (2022)

Form 1120 (2022)

Page **3****Schedule J Tax Computation and Payment** (see instructions)**Part I - Tax Computation**

1	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120)). See inst.	<input type="checkbox"/>		
2	Income tax. See instructions		2	0
3	Base erosion minimum tax amount (attach Form 8991)		3	0
4	Add lines 2 and 3		4	0
5a	Foreign tax credit (attach Form 1118)	5a	0	
b	Credit from Form 8834 (see instructions)	5b	0	
c	General business credit (attach Form 3800)	5c	0	
d	Credit for prior year minimum tax (attach Form 8827)	5d	0	
e	Bond credits from Form 8912	5e	0	
6	Total credits. Add lines 5a through 5e		6	0
7	Subtract line 6 from line 4		7	0
8	Personal holding company tax (attach Schedule PH (Form 1120))		8	0
9a	Recapture of investment credit (attach Form 4255)	9a	0	
b	Recapture of low-income housing credit (attach Form 8611)	9b	0	
c	Interest due under the look-back method--completed long-term contracts (attach Form 8697)	9c	0	
d	Interest due under the look-back method--income forecast method (attach Form 8866)	9d	0	
e	Alternative tax on qualifying shipping activities (attach Form 8902)	9e	0	
f	Interest/tax due under section 453A(c) and/or section 453(l)	9f	0	
g	Other (see instructions--attach statement)	9g	0	
10	Total. Add lines 9a through 9g		10	0
11	Total tax. Add lines 7, 8, and 10. Enter here and on page 1, line 31		11	0

Part II - Reserved For Future Use

12	Reserved for future use	12	
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Part III - Payments and Refundable Credits

13	2021 overpayment credited to 2022	13	0
14	2022 estimated tax payments	14	0
15	2022 refund applied for on Form 4466	15	0
16	Combine lines 13, 14, and 15	16	0
17	Tax deposited with Form 7004	17	0
18	Withholding (see instructions)	18	0
19	Total payments. Add lines 16, 17, and 18	19	0
20	Refundable credits from:		
a	Form 2439	20a	0
b	Form 4136	20b	0
c	Reserved for future use	20c	
d	Other (attach statement--see instructions)	20d	0
21	Total credits. Add lines 20a through 20d	21	0
22	Reserved for future use	22	
23	Total payments and credits. Add lines 19 and 21. Enter here and on page 1, line 33	23	0

Form **1120** (2022)

Form 1120 (2022)

HISTOGEN, INC. AND SUBSIDIARIES

20-3183915

Page 4

Schedule K Other Information (see instructions)

1	Check accounting method: a <input type="checkbox"/> Cash b <input checked="" type="checkbox"/> Accrual c <input type="checkbox"/> Other (specify) _____	Yes	No
2	See the instructions and enter the:		
a	Business activity code no. 541990		
b	Business activity R&D REGENERATIVE		
c	Product or service REGENERATIVE MEDICINE		
3	Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? If "Yes," enter name and EIN of the parent corporation _____		X
4	At the end of the tax year:		
a	Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part I of Schedule G (Form 1120) (attach Schedule G)		X
b	Did any individual or estate own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part II of Schedule G (Form 1120) (attach Schedule G) . . .		X
5	At the end of the tax year, did the corporation:		
a	Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation not included on Form 851 , Affiliations Schedule? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv) below.	X	

(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage Owned in Voting Stock
ADAPTIVE BIOLOGIX, INC.	32-0552625	US	68.000
			0.000
			0.000

b	Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv) below.		X
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(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Country of Organization	(iv) Maximum Percentage Owned in Profit, Loss, or Capital
			0.000
			0.000
			0.000

6	During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation's current and accumulated earnings and profits? See sections 301 and 316. If "Yes," file Form 5452 , Corporate Report of Nondividend Distributions. See the instructions for Form 5452. If this is a consolidated return, answer here for the parent corporation and on Form 851 for each subsidiary.		X
7	At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of the total voting power of all classes of the corporation's stock entitled to vote or at least 25% of the total value of all classes of the corporation's stock? For rules of attribution, see section 318. If "Yes," enter: (a) Percentage owned .000 and (b) Owner's country _____ (c) The corporation may have to file Form 5472 , Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter the number of Forms 5472 attached _____		X
8	Check this box if the corporation issued publicly offered debt instruments with original issue discount. <input type="checkbox"/> If checked, the corporation may have to file Form 8281 , Information Return for Publicly Offered Original Issue Discount Instruments.		
9	Enter the amount of tax-exempt interest received or accrued during the tax year \$ 0		
10	Enter the number of shareholders at the end of the tax year (if 100 or fewer) _____		
11	If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here (see instructions) <input type="checkbox"/> If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21(b)(3) must be attached or the election will not be valid.		
12	Enter the available NOL carryover from prior tax years (do not reduce it by any deduction reported on page 1, line 29a.) \$ 66,275,443		

Form 1120 (2022)

Schedule K Other Information (continued from page 4)

	Yes	No
13 Are the corporation's total receipts (page 1, line 1a, plus lines 4 through 10) for the tax year and its total assets at the end of the tax year less than \$250,000?		X
If "Yes," the corporation is not required to complete Schedules L, M-1, and M-2. Instead, enter the total amount of cash distributions and the book value of property distributions (other than cash) made during the tax year \$ 0		
14 Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement? See instructions	X	
If "Yes," complete and attach Schedule UTP.		
15a Did the corporation make any payments in 2022 that would require it to file Form(s) 1099?	X	
b If "Yes," did or will the corporation file all required Form(s) 1099?	X	
16 During this tax year, did the corporation have an 80% or more change in ownership, including a change due to redemption of its own stock?		X
17 During or subsequent to this tax year, but before the filing of this return, did the corporation dispose of more than 65% (by value) of its assets in a taxable, non-taxable, or tax deferred transaction?		X
18 Did the corporation receive assets in a section 351 transfer in which any of the transferred assets had a fair market basis or fair market value of more than \$1 million?		X
19 During the corporation's tax year, did the corporation make any payments that would require it to file Forms 1042 and 1042-S under chapter 3 (sections 1441 through 1464) or chapter 4 (sections 1471 through 1474) of the Code?		X
20 Is the corporation operating on a cooperative basis?		X
21 During the tax year, did the corporation pay or accrue any interest or royalty for which the deduction is not allowed under section 267A? See instructions		X
If "Yes," enter the total amount of the disallowed deductions \$ 0		
22 Does the corporation have gross receipts of at least \$500 million in any of the 3 preceding tax years? (See sections 59A(e)(2) and (3))		X
If "Yes," complete and attach Form 8991.		
23 Did the corporation have an election under section 163(j) for any real property trade or business or any farming business in effect during the tax year? See instructions		X
24 Does the corporation satisfy one or more of the following? See instructions		X
a The corporation owns a pass-through entity with current, or prior year carryover, excess business interest expense.		
b The corporation's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year are more than \$27 million and the corporation has business interest expense.		
c The corporation is a tax shelter and the corporation has business interest expense.		
If "Yes," complete and attach Form 8990.		
25 Is the corporation attaching Form 8996 to certify as a Qualified Opportunity Fund?		X
If "Yes," enter amount from Form 8996, line 15 \$ 0		
26 Since December 22, 2017, did a foreign corporation directly or indirectly acquire substantially all of the properties held directly or indirectly by the corporation, and was the ownership percentage (by vote or value) for purposes of section 7874 greater than 50% (for example, the shareholders held more than 50% of the stock of the foreign corporation)? If "Yes," list the ownership percentage by vote and by value. See instructions		X
Percentage: By Vote 0.0000 By Value 0.0000		

Form 1120 (2022)

Form 1120 (2022)

Page 6

Schedule L Balance Sheets per Books

		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
1	Cash		18,685,367		12,509,060
2a	Trade notes and accounts receivable	805,510		782,355	
b	Less allowance for bad debts	(397,412)	408,098	(397,412)	384,943
3	Inventories		60,685		0
4	U.S. government obligations		0		0
5	Tax-exempt securities (see instructions)		0		0
6	Other current assets (attach statement)	STATEMENT 3	2,610,753	STATEMENT 8	1,291,190
7	Loans to shareholders		0		0
8	Mortgage and real estate loans		0		0
9	Other investments (attach statement)	STATEMENT 4	339,365	STATEMENT 9	339,365
10a	Buildings and other depreciable assets	460,287		1,209,506	
b	Less accumulated depreciation	(0)	460,287	(774,007)	435,499
11a	Depletable assets	0		0	
b	Less accumulated depletion	(0)	0	(0)	0
12	Land (net of any amortization)		0		0
13a	Intangible assets (amortizable only)	0		0	
b	Less accumulated amortization	(0)	0	(0)	0
14	Other assets (attach statement)	STATEMENT 5	5,576,792	STATEMENT 10	5,180,887
15	Total assets		28,141,347		20,140,944
Liabilities and Shareholders' Equity					
16	Accounts payable		1,364,434		359,118
17	Mortgages, notes, bonds payable in less than 1 year		0		0
18	Other current liabilities (attach statement)	STATEMENT 6	826,323	STATEMENT 11	833,341
19	Loans from shareholders		0		0
20	Mortgages, notes, bonds payable in 1 year or more		0		0
21	Other liabilities (attach statement)	STATEMENT 7	4,748,872	STATEMENT 12	4,483,119
22	Capital stock: a Preferred stock	0		0	
	b Common stock	0	0	0	0
23	Additional paid-in capital		98,843,551		102,678,458
24	Retained earnings - Appropriated (attach statement)		0		0
25	Retained earnings - Unappropriated		-77,641,832		-88,213,091
26	Adjustments to shareholders' equity (attach statement)		0		0
27	Less cost of treasury stock		(1)		(1)
28	Total liabilities and shareholders' equity		28,141,347		20,140,944

Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return

Note: The corporation may be required to file Schedule M-3. See instructions.

1	Net income (loss) per books	0	7	Income recorded on books this year not included on this return (itemize):	
2	Federal income tax per books	0		Tax-exempt interest \$	0
3	Excess of capital losses over capital gains	0			0
4	Income subject to tax not recorded on books this year (itemize):	0			0
5	Expenses recorded on books this year not deducted on this return (itemize):		8	Deductions on this return not charged against book income this year (itemize):	
a	Depreciation \$	0		a Depreciation \$	0
b	Charitable contributions \$	0		b Charitable contributions \$	0
c	Travel & entertainment \$	0			0
		0			0
6	Add lines 1 through 5	0	9	Add lines 7 and 8	0
		0	10	Income (page 1, line 28) - line 6 less line 9	0

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Schedule L, Line 25)

1	Balance at beginning of year	-77,641,832	5	Distributions: a Cash	0
2	Net income (loss) per books	-10,571,259		b Stock	0
3	Other increases (itemize):			c Property	0
		0	6	Other decreases (itemize):	0
4	Add lines 1, 2, and 3	-88,213,091	7	Add lines 5 and 6	0
			8	Balance at end of year (line 4 less line 7)	-88,213,091

Form 1120 (2022)

Form 851 (Rev. October 2016) Department of the Treasury Internal Revenue Service	Affiliations Schedule For tax year ending 12 31 , 2022 ►File with each consolidated income tax return. ►Information about Form 851 and its instructions is at www.irs.gov/form851.	OMB No. 1545-0123
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Name of common parent corporation HISTOGEN, INC.	Employer identification number 20-3183915
Number, street, and room or suite no. If a P.O. box, see instructions. 10655 SORRENTO VALLEY ROAD, STE 200	
City or town, state, and ZIP code SAN DIEGO CA 92121	

Part I Overpayment Credits, Estimated Tax Payments, and Tax Deposits (see instructions)

Corp. No.	Name and address of corporation	Employer identification number	Portion of overpayment credits and estimated tax payments	Portion of tax deposited with Form 7004
1	Common parent corporation		0	0
2	Subsidiary corporations: HISTOGEN THERAPEUTICS, INC. 10655 SORRENTO VALLEY ROAD, STE 200 SAN DIEGO CA 92121	26-0461023	0	0
0			0	0
0			0	0
0			0	0
0			0	0
Totals (Must equal amounts shown on the consolidated tax return.)			0	0

Part II Principal Business Activity, Voting Stock Information, Etc. (see instructions)

Corp. No.	Principal business activity (PBA)	PBA Code No.	Did the subsidiary make any nondividend distributions?		Stock holdings at beginning of year			
			Yes	No	Number of shares	Percentage of voting power	Percentage of value	Owned by corporation no.
1	Common parent corporation MEDICAL RESEARCH	541990						
2	Subsidiary corporations: MEDICAL RESEARCH	541990		X	0	100.000%	100.000%	1
0					0	0.000%	0.000%	0
0					0	0.000%	0.000%	0
0					0	0.000%	0.000%	0
0					0	0.000%	0.000%	0

For Paperwork Reduction Act Notice, see instructions.

Form 851 (Rev. 10-2016)

Form 851 (Rev. 10-2016)

Page **2**

Part III **Changes in Stock Holdings During the Tax Year**

Corp. No.	Name of corporation	Share- holder of Corpo- ration No.	Date of transaction	(a) Changes		(b) Shares held after changes described in column (a)	
				Number of shares acquired	Number of shares disposed of	Percentage of voting power	Percentage of value
1	HISTOGEN, INC.	1		0	0	0.00 %	0.00 %
2	HISTOGEN THERAPEUTICS, INC.	1		0	0	0.00 %	0.00 %
0		0		0	0	0.00 %	0.00 %
0		0		0	0	0.00 %	0.00 %
0		0		0	0	0.00 %	0.00 %
0		0		0	0	0.00 %	0.00 %

(c) If any transaction listed above caused a transfer of a share of subsidiary stock (defined to include dispositions and deconsolidations), did the share's basis exceed its value at the time of the transfer? See instructions ☐ Yes ☒ No

(d) Did any share of subsidiary stock become worthless within the meaning of section 165 (taking into account the provisions of Regulations section 1.1502- 80(c)) during the taxable year? See instructions ☐ Yes ☒ No

(e) If the equitable owners of any capital stock shown above were other than the holders of record, provide details of the changes.

(f) If additional stock was issued, or if any stock was retired during the year, list the dates and amounts of these transactions.

Part IV Additional Stock Information (see instructions)

- 1** During the tax year, did the corporation have more than one class of stock outstanding? ☐ **Yes** ☐ **No**
 If "Yes," enter the name of the corporation and list and describe each class of stock.

Corp. No.	Name of corporation	YES NO	Class of stock
1	HISTOGEN, INC.	X	
2	HISTOGEN THERAPEUTICS, INC.	X	
0			
0			
0			
0			

- 2** During the tax year, was there any member of the consolidated group that reaffiliated within 60 months of disaffiliation? ☐ **Yes** ☐ **No**
 If "Yes," enter the name of the corporation(s) and explain the circumstances.

Corp. No.	Name of corporation	YES NO	Explanation
1	HISTOGEN, INC.	X	
2	HISTOGEN THERAPEUTICS, INC.	X	
0			
0			
0			
0			

- 3** During the tax year, was there any arrangement in existence by which one or more persons that were not members of the affiliated group could acquire any stock, or acquire any voting power without acquiring stock, in the corporation, other than a de minimis amount, from the corporation or another member of the affiliated group? ☐ **Yes** ☐ **No**
 If "Yes," enter the name of the corporation and see the instructions for the percentages to enter in columns (a), (b), and (c).

Corp. No.	Name of corporation	YES NO	(a) Percent of value	(b) Percentage of outstanding voting stock	(c) Percentage of voting power
1	HISTOGEN, INC.	X	0.00 %	0.00 %	0.00 %
2	HISTOGEN THERAPEUTICS, INC.	X	0.00 %	0.00 %	0.00 %
0			0.00 %	0.00 %	0.00 %
0			0.00 %	0.00 %	0.00 %
0			0.00 %	0.00 %	0.00 %
0			0.00 %	0.00 %	0.00 %
			%	%	%
			%	%	%

Corp. No.	(d) Provide a description of any arrangement.
1	
2	
0	
0	
0	
0	

Form **1125-A**

(Rev. November 2018)

Department of the Treasury
Internal Revenue Service**Cost of Goods Sold**

- **Attach to Form 1120, 1120-C, 1120-F, 1120S, or 1065.**
 ► **Go to www.irs.gov/Form1125A for the latest information.**

OMB No. 1545-0123

Name HISTOGEN, INC. AND SUBSIDIARIES		Employer identification number 20-3183915
1	Inventory at beginning of year	60,685
2	Purchases	-60,685
3	Cost of labor	0
4	Additional section 263A costs (attach schedule)	0
5	Other costs (attach schedule)	0
6	Total. Add lines 1 through 5	0
7	Inventory at end of year	0
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on Form 1120, page 1, line 2 or the appropriate line of your tax return. See instructions	0

9a Check all methods used for valuing closing inventory:

(i) ☐ Cost

(ii) ☒ Lower of cost or market

(iii) ☐ Other (Specify method used and attach explanation.) ►

b Check if there was a writedown of subnormal goods ► ☐

c Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) ► ☐

d If the LIFO inventory method was used for this tax year, enter amount of closing inventory computed under LIFO. **9d**

e If property is produced or acquired for resale, do the rules of section 263A apply to the entity? See instructions ☐ Yes ☒ No

f Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation ☐ Yes ☒ No

For Paperwork Reduction Act Notice, see separate instructions.

Form **1125-A** (Rev. 11-2018)

ERF

Form **3800**
Department of the Treasury
Internal Revenue Service (99)

General Business Credit

Go to www.irs.gov/Form3800 for instructions and the latest information.
You must attach all pages of Form 3800, pages 1, 2, and 3, to your tax return.

OMB No. 1545-0895

2022Attachment
Sequence No. **22**

Name(s) shown on return

HISTOGEN, INC. AND SUBSIDIARIES

Identifying number

20-3183915

Part I Current Year Credit for Credits Not Allowed Against Tentative Minimum Tax (TMT)

(See instructions and complete Part(s) III before Parts I and II.)

1	General business credit from line 2 of all Parts III with box A checked	1	330,389
2	Passive activity credits from line 2 of all Parts III with box B checked 2 0		
3	Enter the applicable passive activity credits allowed for 2022. See instructions.	3	0
4	Carryforward of general business credit to 2022. Enter the amount from line 2 of Part III with box C checked. See instructions for statement to attach	4	1,360,591
	Check this box if the carryforward was changed or revised from the original reported amount <input type="checkbox"/>		
5	Carryback of general business credit from 2023. Enter the amount from line 2 of Part III with box D checked. See instructions	5	0
6	Add lines 1, 3, 4, and 5	6	1,690,980

Part II Allowable Credit

7	Regular tax before credits: <ul style="list-style-type: none"> Individuals. Enter the sum of the amounts from Form 1040, 1040-SR, or 1040-NR, line 16, and Schedule 2 (Form 1040), line 2. Corporations. Enter the amount from Form 1120, Schedule J, Part I, line 2; or the applicable line of your return. Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, plus any Form 8978 amount included on line 1d; or the amount from the applicable line of your return. 		
8	Alternative minimum tax: <ul style="list-style-type: none"> Individuals. Enter the amount from Form 6251, line 11 Corporations. Enter -0- Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54. 		
9	Add lines 7 and 8	9	0
10a	Foreign tax credit 10a 0		
b	Certain allowable credits (see instructions). 10b 0		
c	Add lines 10a and 10b	10c	0
11	Net income tax. Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16	11	0
12	Net regular tax. Subtract line 10c from line 7. If zero or less, enter -0- 12 0		
13	Enter 25% (0.25) of the excess, if any, of line 12 over \$25,000. See instructions 13 0		
14	Tentative minimum tax: <ul style="list-style-type: none"> Individuals. Enter the amount from Form 6251, line 9. Corporations. Enter -0- Estates and trusts. Enter the amount from Schedule I (Form 1041), line 52. 	14	0
15	Enter the greater of line 13 or line 14	15	0
16	Subtract line 15 from line 11. If zero or less, enter -0-	16	0
17	Enter the smaller of line 6 or line 16	17	0
	C corporations: See the line 17 instructions if there has been an ownership change, acquisition, or reorganization.		

For Paperwork Reduction Act Notice, see separate instructions.

ERF

Form **3800** (2022)

F2.00.01 US3800P1

Part II Allowable Credit (continued)**Note.** If you are not required to report any amounts on line 22 or 24 below, skip lines 18 through 25 and enter - 0- on line 26.

18	Multiply line 14 by 75% (0.75) See instructions	18	0
19	Enter the greater of line 13 or line 18	19	0
20	Subtract line 19 from line 11. If zero or less, enter - 0-	20	0
21	Subtract line 17 from line 20. If zero or less, enter - 0-	21	0
22	Combine the amounts from line 3 of all Parts III with box A, C, or D checked	22	0
23	Passive activity credit from line 3 of all Parts III with box B checked 23 0		
24	Enter the applicable passive activity credit allowed for 2022. See instructions	24	0
25	Add lines 22 and 24	25	0
26	Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 21 or line 25	26	0
27	Subtract line 13 from line 11. If zero or less, enter - 0-	27	0
28	Add lines 17 and 26	28	0
29	Subtract line 28 from line 27. If zero or less, enter - 0-	29	0
30	Enter the general business credit from line 5 of all Parts III with box A checked	30	0
31	Reserved	31	
32	Passive activity credits from line 5 of all Parts III with box B checked 32 0		
33	Enter the applicable passive activity credits allowed for 2022. See instructions	33	0
34	Carryforward of business credit to 2022. Enter the amount from line 5 of Part III with box C checked and line 6 of Part III with box G checked. See instructions for statement to attach	34	0
	Check this box if the carryforward was changed or revised from the original reported amount <input type="checkbox"/>		
35	Carryback of business credit from 2023. Enter the amount from line 5 of Part III with box D checked. See instructions	35	0
36	Add lines 30, 33, 34, and 35	36	0
37	Enter the smaller of line 29 or line 36	37	0
38	Credit allowed for the current year. Add lines 28 and 37. Report the amount from line 38 (if smaller than the sum of Part I, line 6, and Part II, lines 25 and 36, see instructions) as indicated below or on the applicable line of your return. <ul style="list-style-type: none"> ● Individuals. Schedule 3 (Form 1040), line 6. ● Corporations. Form 1120, Schedule J, Part I, line 5c. ● Estates and trusts. Form 1041, Schedule G, line 2b. 	38	0

Form **3800** (2022)

Name(s) shown on return

HISTOGEN, INC. AND SUBSIDIARIES

Identifying number

20-3183915

Part III General Business Credits or Eligible Small Business Credits (see instructions)

Complete a separate Part III for each box checked below. See instructions.

- A** ☒ General Business Credit From a Non-Passive Activity **E** ☐ Reserved
B ☐ General Business Credit From a Passive Activity **F** ☐ Reserved
C ☐ General Business Credit Carryforwards **G** ☐ Eligible Small Business Credit Carryforwards
D ☐ General Business Credit Carrybacks **H** ☐ Reserved

I If you are filing more than one Part III with box A or B checked, complete and attach first an additional Part III combining amounts from all Parts III with box A or B checked. Check here if this is the consolidated Part III ☐

(a) Description of credit	(b) Enter EIN if claiming the credit from a pass-through entity.	(c) Enter the appropriate amount.
Note. On any line where the credit is from more than one source, a separate Part III is needed for each pass-through entity.		
1a Investment (Form 3468, Part II only) (attach Form 3468)	1a	0
b Advanced manufacturing production (Form 7207)	1b	0
c Increasing research activities (Form 6765)	1c	330,389
d Low-income housing (carryforward only) (see instructions)	1d	0
e Disabled access (Form 8826)*	1e	0
f Renewable electricity production (Form 8835)	1f	0
g Indian employment (Form 8845)	1g	0
h Orphan drug (Form 8820)	1h	0
i New markets (Form 8874)	1i	0
j Small employer pension plan startup costs and auto-enrollment (Form 8881)	1j	0
k Employer-provided child care facilities and services (Form 8882)*	1k	0
l Biodiesel, renewable diesel, and sustainable aviation fuel mixture (attach Form 8864)	1l	0
m Low sulfur diesel fuel production (Form 8896)	1m	0
n Distilled spirits (Form 8906)	1n	0
o Nonconventional source fuel (carryforward only)	1o	
p Energy efficient home (Form 8908)	1p	0
q Energy efficient appliance (carryforward only)	1q	
r Alternative motor vehicle (Form 8910)	1r	0
s Alternative fuel vehicle refueling property (Form 8911)	1s	0
t Enhanced oil recovery credit (Form 8830)	1t	0
u Mine rescue team training (Form 8923)	1u	0
v Agricultural chemicals security (carryforward only)	1v	
w Employer differential wage payments (Form 8932)	1w	0
x Carbon oxide sequestration (Form 8933)	1x	0
y Qualified plug-in electric drive motor vehicle (Form 8936)	1y	0
z Qualified plug-in electric vehicle (carryforward only)	1z	
aa Employee retention (Form 5884-A)	1aa	0
bb General credits from an electing large partnership (carryforward only)	1bb	
zz Other. Oil and gas production from marginal wells (Form 8904) and certain other credits (see instructions)	1zz	0
2 Add lines 1a through 1zz and enter here and on the applicable line of Part I	2	330,389
3 Enter the amount from Form 8844 here and on the applicable line of Part II	3	0
4a Investment (Form 3468, Part III) (attach Form 3468)	4a	0
b Work opportunity (Form 5884)	4b	0
c Biofuel producer (Form 6478)	4c	0
d Low-income housing (Form 8586)	4d	0
e Renewable electricity production (Form 8835)	4e	0
f Employer social security and Medicare taxes paid on certain employee tips (Form 8846)	4f	0
g Qualified railroad track maintenance (Form 8900)	4g	0
h Small employer health insurance premiums (Form 8941)	4h	0
i Increasing research activities (Form 6765)	4i	0
j Employer credit for paid family and medical leave (Form 8994)	4j	0
z Other	4z	
5 Add lines 4a through 4z and enter here and on the applicable line of Part II	5	0
6 Add lines 2, 3, and 5 and enter here and on the applicable line of Part II	6	330,389

*See instructions for limitation on this credit.

Name(s) shown on return

HISTOGEN, INC. AND SUBSIDIARIES

Identifying number

20-3183915

Part III General Business Credits or Eligible Small Business Credits (see instructions)

Complete a separate Part III for each box checked below. See instructions.

- A** ☐ General Business Credit From a Non-Passive Activity **E** ☐ Reserved
B ☐ General Business Credit From a Passive Activity **F** ☐ Reserved
C ☒ General Business Credit Carryforwards **G** ☐ Eligible Small Business Credit Carryforwards
D ☐ General Business Credit Carrybacks **H** ☐ Reserved

I If you are filing more than one Part III with box A or B checked, complete and attach first an additional Part III combining amounts from all Parts III with box A or B checked. Check here if this is the consolidated Part III ☐

(a) Description of credit	(b) Enter EIN if claiming the credit from a pass-through entity.	(c) Enter the appropriate amount.
Note. On any line where the credit is from more than one source, a separate Part III is needed for each pass-through entity.		
1a Investment (Form 3468, Part II only) (attach Form 3468)	1a	0
b Advanced manufacturing production (Form 7207)	1b	0
c Increasing research activities (Form 6765)	1c	1,360,591
d Low-income housing (carryforward only) (see instructions)	1d	0
e Disabled access (Form 8826)*	1e	0
f Renewable electricity production (Form 8835)	1f	0
g Indian employment (Form 8845)	1g	0
h Orphan drug (Form 8820)	1h	0
i New markets (Form 8874)	1i	0
j Small employer pension plan startup costs and auto-enrollment (Form 8881)	1j	0
k Employer-provided child care facilities and services (Form 8882)*	1k	0
l Biodiesel, renewable diesel, and sustainable aviation fuel mixture (attach Form 8864)	1l	0
m Low sulfur diesel fuel production (Form 8896)	1m	0
n Distilled spirits (Form 8906)	1n	0
o Nonconventional source fuel (carryforward only)	1o	0
p Energy efficient home (Form 8908)	1p	0
q Energy efficient appliance (carryforward only)	1q	0
r Alternative motor vehicle (Form 8910)	1r	0
s Alternative fuel vehicle refueling property (Form 8911)	1s	0
t Enhanced oil recovery credit (Form 8830)	1t	0
u Mine rescue team training (Form 8923)	1u	0
v Agricultural chemicals security (carryforward only)	1v	0
w Employer differential wage payments (Form 8932)	1w	0
x Carbon oxide sequestration (Form 8933)	1x	0
y Qualified plug-in electric drive motor vehicle (Form 8936)	1y	0
z Qualified plug-in electric vehicle (carryforward only)	1z	0
aa Employee retention (Form 5884-A)	1aa	0
bb General credits from an electing large partnership (carryforward only)	1bb	0
zz Other. Oil and gas production from marginal wells (Form 8904) and certain other credits (see instructions)	1zz	0
2 Add lines 1a through 1zz and enter here and on the applicable line of Part I	2	1,360,591
3 Enter the amount from Form 8844 here and on the applicable line of Part II	3	0
4a Investment (Form 3468, Part III) (attach Form 3468)	4a	0
b Work opportunity (Form 5884)	4b	0
c Biofuel producer (Form 6478)	4c	0
d Low-income housing (Form 8586)	4d	0
e Renewable electricity production (Form 8835)	4e	0
f Employer social security and Medicare taxes paid on certain employee tips (Form 8846)	4f	0
g Qualified railroad track maintenance (Form 8900)	4g	0
h Small employer health insurance premiums (Form 8941)	4h	0
i Increasing research activities (Form 6765)	4i	0
j Employer credit for paid family and medical leave (Form 8994)	4j	0
z Other	4z	0
5 Add lines 4a through 4z and enter here and on the applicable line of Part II	5	0
6 Add lines 2, 3, and 5 and enter here and on the applicable line of Part II	6	1,360,591

*See instructions for limitation on this credit.

**SCHEDULE B
(Form 1120)**(Rev. December 2018)
Department of the Treasury
Internal Revenue Service**Additional Information for Schedule M-3 Filers**▶ **Attach to Form 1120.**▶ **Go to www.irs.gov/Form1120 for the latest information.**

OMB No. 1545-0123

Name HISTOGEN, INC. AND SUBSIDIARIES		Employer identification number (EIN) 20-3183915	
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	Yes	No
1 Do the amounts reported on Schedule M-3 (Form 1120), Part II, line 9 or 10, column (d), reflect allocations to this corporation from a partnership of income, gain, loss, deduction, or credit that are disproportionate to this corporation's capital contribution to the partnership or its ratio for sharing other items of the partnership?		X
2 At any time during the tax year, did the corporation sell, exchange, or transfer any interest in an intangible asset to a related person as defined in section 267(b)?		X
3 At any time during the tax year, did the corporation acquire any interest in an intangible asset from a related person as defined in section 267(b)?		X
4a During the tax year, did the corporation enter into a cost-sharing arrangement with any related foreign party on whose behalf the corporation did not file Form 5471, Information Return of U.S. Persons With Respect To Certain Foreign Corporations?		X
b At any time during the tax year, was the corporation a participant in a cost-sharing arrangement with any related foreign party on whose behalf the corporation did not file Form 5471?		X
5 At any time during the tax year, did the corporation make any change in accounting principle for financial accounting purposes? See instructions for the definition of "change in accounting principle."		X
6 At any time during the tax year, did the corporation make any change in a method of accounting for U.S. income tax purposes?	X	
7 At any time during the tax year, did the corporation own any voluntary employees' beneficiary association (VEBA) trusts that were used to hold funds designated for employee benefits?		X
8 At any time during the tax year, did the corporation use an allocation method for indirect costs capitalized to self-constructed assets that varied from its financial method of accounting?		X
9 At any time during the tax year, did the corporation treat for tax purposes indirect costs, as defined in Regulations sections 1.263A-1(e)(3)(ii)(F), (G), and (H), as mixed-service costs, as defined in Regulations section 1.263A-1(e)(4)(ii)(C)?		X
10 Did the corporation, under section 118 or 362(c) and the related regulations, take a return filing position characterizing any amount as a contribution to the capital of the corporation during the tax year by any nonshareholders? Amounts so characterized may include, without limitation, incentives, inducements, money, and property.		X

For Paperwork Reduction Act Notice, see Instructions for Form 1120.

Schedule B (Form 1120) (Rev. 12-2018)

SCHEDULE M-3
(Form 1120)(Rev. December 2019)
Department of the Treasury
Internal Revenue Service**Net Income (Loss) Reconciliation for Corporations**
With Total Assets of \$10 Million or More▶ **Attach to Form 1120 or 1120-C.**▶ **Go to www.irs.gov/Form1120 for instructions and the latest information.**

OMB No. 1545-0123

Name of corporation (common parent, if consolidated return)

HISTOGEN, INC. AND SUBSIDIARIES

Employer identification number

20-3183915

- Check applicable box(es): (1) ☐ Non-consolidated return (2) ☒ Consolidated return (Form 1120 only)
- (3) ☐ Mixed 1120/L/PC group (4) ☐ Dormant subsidiaries schedule attached

Part I Financial Information and Net Income (Loss) Reconciliation (see instructions)**1a** Did the corporation file SEC Form 10-K for its income statement period ending with or within this tax year?

- ☒ **Yes.** Skip lines 1b and 1c and complete lines 2a through 11 with respect to that SEC Form 10-K.
- ☐ **No.** Go to line 1b. See instructions if multiple non-tax-basis income statements are prepared.

b Did the corporation prepare a certified audited non-tax-basis income statement for that period?

- ☐ **Yes.** Skip line 1c and complete lines 2a through 11 with respect to that income statement.
- ☐ **No.** Go to line 1c.

c Did the corporation prepare a non-tax-basis income statement for that period?

- ☐ **Yes.** Complete lines 2a through 11 with respect to that income statement.
- ☐ **No.** Skip lines 2a through 3c and enter the corporation's net income (loss) per its books and records on line 4a.

2a Enter the income statement period: Beginning 01 01 2022 Ending 12 31 2022**b** Has the corporation's income statement been restated for the income statement period on line 2a?

- ☐ **Yes.** (If "Yes," attach an explanation and the amount of each item restated.)
- ☒ **No.**

c Has the corporation's income statement been restated for any of the five income statement periods immediately preceding the period on line 2a?

- ☐ **Yes.** (If "Yes," attach an explanation and the amount of each item restated.)
- ☒ **No.**

3a Is any of the corporation's voting common stock publicly traded?

- ☒ **Yes.**
- ☐ **No.** If "No," go to line 4a.

b Enter the symbol of the corporation's primary U.S. publicly traded voting common stock

HSTO

c Enter the nine-digit CUSIP number of the corporation's primary publicly traded voting common stock

43358Y103

4a Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1	4a	-10,645,277
b Indicate accounting standard used for line 4a (see instructions): (1) <input checked="" type="checkbox"/> GAAP (2) <input type="checkbox"/> IFRS (3) <input type="checkbox"/> Statutory (4) <input type="checkbox"/> Tax-basis (5) <input type="checkbox"/> Other (specify) _____		
5a Net income from nonincludible foreign entities (attach statement)	5a	(0)
b Net loss from nonincludible foreign entities (attach statement and enter as a positive amount)	5b	0
6a Net income from nonincludible U.S. entities (attach statement)	6a	(0)
b Net loss from nonincludible U.S. entities (attach statement and enter as a positive amount) STATEMENT 13	6b	74,018
7a Net income (loss) of other includible foreign disregarded entities (attach statement)	7a	0
b Net income (loss) of other includible U.S. disregarded entities (attach statement)	7b	0
c Net income (loss) of other includible entities (attach statement)	7c	0
8 Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach statement)	8	0
9 Adjustment to reconcile income statement period to tax year (attach statement)	9	0
10a Intercompany dividend adjustments to reconcile to line 11 (attach statement)	10a	0
b Other statutory accounting adjustments to reconcile to line 11 (attach statement)	10b	0
c Other adjustments to reconcile to amount on line 11 (attach statement)	10c	0
11 Net income (loss) per income statement of includible corporations. Combine lines 4 through 10 Note. Part I, line 11, must equal Part II, line 30, column (a), and Schedule M-1, line 1 (see instructions).	11	-10,571,259

12 Enter the total amount (not just the corporation's share) of the assets and liabilities of all entities included or removed on the following lines.

	Total Assets	Total Liabilities
a Included on Part I, line 4	20,140,944	6,823,747
b Removed on Part I, line 5	0	0
c Removed on Part I, line 6	0	1,148,169
d Included on Part I, line 7	0	0

For Paperwork Reduction Act Notice, see the Instructions for Form 1120.

Schedule M-3 (Form 1120) (Rev. 12-2019)

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Schedule M-3 (Form 1120) (Rev. 12-2019)

Page **2**

Name of corporation (common parent, if consolidated return)

Employer identification number

HISTOGEN, INC. AND SUBSIDIARIES

20-3183915

Check applicable box(es): (1) ☒ Consolidated group (2) ☐ Parent corp (3) ☐ Consolidated eliminations (4) ☐ Subsidiary corp (5) ☐ Mixed 1120/L/PC groupCheck if a sub-consolidated: (6) ☐ 1120 group (7) ☐ 1120 eliminations

Name of subsidiary (if consolidated return)

Employer identification number

Part II Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return (see instructions)

Income (Loss) Items (Attach statements for lines 1 through 12)	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
1 Income (loss) from equity method foreign corporations	0	0	0	
2 Gross foreign dividends not previously taxed	0	0	0	0
3 Subpart F, QEF, and similar income inclusions		0	0	0
4 Gross-up for foreign taxes deemed paid		0	0	0
5 Gross foreign distributions previously taxed	0	0	0	
6 Income (loss) from equity method U.S. corporations	0	0	0	
7 U.S. dividends not eliminated in tax consolidation	0	0	0	0
8 Minority interest for includible corporations	0	0	0	
9 Income (loss) from U.S. partnerships	0	0	0	0
10 Income (loss) from foreign partnerships	0	0	0	0
11 Income (loss) from other pass-through entities	0	0	0	0
12 Items relating to reportable transactions	0	0	0	0
13 Interest income (see instructions)	43,080	0	0	43,080
14 Total accrual to cash adjustment	0	0	0	0
15 Hedging transactions	0	0	0	0
16 Mark-to-market income (loss)	0	0	0	0
17 Cost of goods sold (see instructions)	(0)	0	0	(0)
18 Sale versus lease (for sellers and/or lessors)	0	0	0	0
19 Section 481(a) adjustments		0	0	0
20 Unearned/deferred revenue	0	0	0	0
21 Income recognition from long-term contracts	0	0	0	0
22 Original issue discount and other imputed interest	0	0	0	0
23a Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities	0	0	0	
b Gross capital gains from Schedule D, excluding amounts from pass-through entities		0	0	0
c Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		0	0	0
d Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		0	0	0
e Abandonment losses		0	0	0
f Worthless stock losses (attach statement)		0	0	0
g Other gain/loss on disposition of assets other than inventory		0	0	0
24 Capital loss limitation and carryforward used		0	0	0
25 Other income (loss) items with differences (attach statement)	0	0	0	0
26 Total income (loss) items. Combine lines 1 through 25	43,080	0	0	43,080
27 Total expense/deduction items (from Part III, line 39)	-10,364,712	4,601,408	221,271	-5,542,033
28 Other items with no differences	-249,627			-249,627
29a Mixed groups, see instructions. All others, combine lines 26 through 28	-10,571,259	4,601,408	221,271	-5,748,580
b PC insurance subgroup reconciliation totals	0	0	0	0
c Life insurance subgroup reconciliation totals	0	0	0	0
30 Reconciliation totals. Combine lines 29a through 29c	-10,571,259	4,601,408	221,271	-5,748,580

Note. Line 30, column (a), must equal Part I, line 11, and column (d) must equal Form 1120, page 1, line 28.

Schedule M-3 (Form 1120) (Rev. 12-2019)

Page **3**

Name of corporation (common parent, if consolidated return)

Employer identification number

HISTOGEN, INC. AND SUBSIDIARIES

20-3183915

Check applicable box(es): (1) ☒ Consolidated group (2) ☐ Parent corp (3) ☐ Consolidated eliminations (4) ☐ Subsidiary corp (5) ☐ Mixed 1120/L/PC groupCheck if a sub-consolidated: (6) ☐ 1120 group (7) ☐ 1120 eliminations

Name of subsidiary (if consolidated return)

Employer identification number

Part III Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return- Expense/Deduction Items (see instructions)

Expense/Deduction Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1 U.S. current income tax expense	0	0	0	
2 U.S. deferred income tax expense	0	0	0	
3 State and local current income tax expense	1,600	1,600	-1,600	1,600
4 State and local deferred income tax expense	0	0	0	
5 Foreign current income tax expense (other than foreign withholding taxes)	0	0	0	0
6 Foreign deferred income tax expense	0	0	0	
7 Foreign withholding taxes	0	0	0	0
8 Interest expense (see instructions)	1,916	0	0	1,916
9 Stock option expense	502,766	-283,095	-219,671	0
10 Other equity-based compensation	0	0	0	0
11 Meals and entertainment	6,944	0	0	6,944
12 Fines and penalties	0	0	0	0
13 Judgments, damages, awards, and similar costs	0	0	0	0
14 Parachute payments	0	0	0	0
15 Compensation with section 162(m) limitation	0	0	0	0
16 Pension and profit-sharing	0	0	0	0
17 Other post-retirement benefits	0	0	0	0
18 Deferred compensation	0	0	0	0
19 Charitable contribution of cash and tangible property	0	0	0	0
20 Charitable contribution of intangible property	0	0	0	0
21 Charitable contribution limitation/carryforward		0	0	0
22 Domestic production activities deduction (See instr.)		0	0	0
23 Current year acquisition or reorganization investment banking fees	0	0	0	0
24 Current year acquisition or reorganization legal and accounting fees	0	0	0	0
25 Current year acquisition/reorganization other costs	0	0	0	0
26 Amortization/impairment of goodwill	0	0	0	0
27 Amortization of acquisition, reorganization, and start-up costs	0	0	0	0
28 Other amortization or impairment write-offs	0	153,895	0	153,895
29 Reserved				
30 Depletion	0	0	0	0
31 Depreciation	139,507	78,313	0	217,820
32 Bad debt expense	0	0	0	0
33 Corporate owned life insurance premiums	0	0	0	0
34 Purchase versus lease (for purchasers and/or lessees)	0	0	0	0
35 Research and development costs	1,428,797	-878,506	0	550,291
36 Section 118 exclusion (attach statement)	0	0	0	0
37 Section 162(r)- FDIC premiums paid by certain large financial institutions (see instructions)	0	0	0	0
38 Other expense/deduction items with differences (attach statement) STATEMENT 15	8,283,182	-3,673,615	0	4,609,567
39 Total expense/deduction items. Combine lines 1 through 38. Enter here and on Part II, line 27, reporting positive amounts as negative and negative amounts as positive	10,364,712	-4,601,408	-221,271	5,542,033

Schedule M-3 (Form 1120) (Rev. 12-2019)

Page **2**

Name of corporation (common parent, if consolidated return)

Employer identification number

HISTOGEN, INC. AND SUBSIDIARIES

20-3183915

Check applicable box(es): (1) ☐ Consolidated group (2) ☐ Parent corp (3) ☒ Consolidated eliminations (4) ☐ Subsidiary corp (5) ☐ Mixed 1120/L/PC groupCheck if a sub-consolidated: (6) ☐ 1120 group (7) ☐ 1120 eliminations

Name of subsidiary (if consolidated return)

Employer identification number

Part II Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return (see instructions)

Income (Loss) Items (Attach statements for lines 1 through 12)	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
1 Income (loss) from equity method foreign corporations	0	0	0	
2 Gross foreign dividends not previously taxed	0	0	0	0
3 Subpart F, QEF, and similar income inclusions		0	0	0
4 Gross-up for foreign taxes deemed paid		0	0	0
5 Gross foreign distributions previously taxed	0	0	0	
6 Income (loss) from equity method U.S. corporations	0	0	0	
7 U.S. dividends not eliminated in tax consolidation	0	0	0	0
8 Minority interest for includible corporations	0	0	0	
9 Income (loss) from U.S. partnerships	0	0	0	0
10 Income (loss) from foreign partnerships	0	0	0	0
11 Income (loss) from other pass-through entities	0	0	0	0
12 Items relating to reportable transactions	0	0	0	0
13 Interest income (see instructions)	0	0	0	0
14 Total accrual to cash adjustment	0	0	0	0
15 Hedging transactions	0	0	0	0
16 Mark-to-market income (loss)	0	0	0	0
17 Cost of goods sold (see instructions)	(0)	0	0	(0)
18 Sale versus lease (for sellers and/or lessors)	0	0	0	0
19 Section 481(a) adjustments		0	0	0
20 Unearned/deferred revenue	0	0	0	0
21 Income recognition from long-term contracts	0	0	0	0
22 Original issue discount and other imputed interest	0	0	0	0
23a Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities	0	0	0	
b Gross capital gains from Schedule D, excluding amounts from pass-through entities		0	0	0
c Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		0	0	0
d Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		0	0	0
e Abandonment losses		0	0	0
f Worthless stock losses (attach statement)		0	0	0
g Other gain/loss on disposition of assets other than inventory		0	0	0
24 Capital loss limitation and carryforward used		0	0	0
25 Other income (loss) items with differences (attach statement)	0	0	0	0
26 Total income (loss) items. Combine lines 1 through 25	0	0	0	0
27 Total expense/deduction items (from Part III, line 39)	0	0	0	0
28 Other items with no differences	0			0
29a Mixed groups, see instructions. All others, combine lines 26 through 28	0	0	0	0
b PC insurance subgroup reconciliation totals	0	0	0	0
c Life insurance subgroup reconciliation totals	0	0	0	0
30 Reconciliation totals. Combine lines 29a through 29c	0	0	0	0

Note. Line 30, column (a), must equal Part I, line 11, and column (d) must equal Form 1120, page 1, line 28.

Schedule M-3 (Form 1120) (Rev. 12-2019)

Page **3**

Name of corporation (common parent, if consolidated return)

Employer identification number

HISTOGEN, INC. AND SUBSIDIARIES

20-3183915

Check applicable box(es): (1) ☐ Consolidated group (2) ☐ Parent corp (3) ☒ Consolidated eliminations (4) ☐ Subsidiary corp (5) ☐ Mixed 1120/L/PC groupCheck if a sub-consolidated: (6) ☐ 1120 group (7) ☐ 1120 eliminations

Name of subsidiary (if consolidated return)

Employer identification number

Part III Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return- Expense/Deduction Items (see instructions)

Expense/Deduction Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1 U.S. current income tax expense	0	0	0	
2 U.S. deferred income tax expense	0	0	0	
3 State and local current income tax expense	0	0	0	0
4 State and local deferred income tax expense	0	0	0	
5 Foreign current income tax expense (other than foreign withholding taxes)	0	0	0	0
6 Foreign deferred income tax expense	0	0	0	
7 Foreign withholding taxes	0	0	0	0
8 Interest expense (see instructions)	0	0	0	0
9 Stock option expense	0	0	0	0
10 Other equity-based compensation	0	0	0	0
11 Meals and entertainment	0	0	0	0
12 Fines and penalties	0	0	0	0
13 Judgments, damages, awards, and similar costs	0	0	0	0
14 Parachute payments	0	0	0	0
15 Compensation with section 162(m) limitation	0	0	0	0
16 Pension and profit-sharing	0	0	0	0
17 Other post-retirement benefits	0	0	0	0
18 Deferred compensation	0	0	0	0
19 Charitable contribution of cash and tangible property	0	0	0	0
20 Charitable contribution of intangible property	0	0	0	0
21 Charitable contribution limitation/carryforward		0	0	0
22 Domestic production activities deduction (See instr.)		0	0	0
23 Current year acquisition or reorganization investment banking fees	0	0	0	0
24 Current year acquisition or reorganization legal and accounting fees	0	0	0	0
25 Current year acquisition/reorganization other costs	0	0	0	0
26 Amortization/impairment of goodwill	0	0	0	0
27 Amortization of acquisition, reorganization, and start-up costs	0	0	0	0
28 Other amortization or impairment write-offs	0	0	0	0
29 Reserved				
30 Depletion	0	0	0	0
31 Depreciation	0	0	0	0
32 Bad debt expense	0	0	0	0
33 Corporate owned life insurance premiums	0	0	0	0
34 Purchase versus lease (for purchasers and/or lessees)	0	0	0	0
35 Research and development costs	0	0	0	0
36 Section 118 exclusion (attach statement)	0	0	0	0
37 Section 162(r)- FDIC premiums paid by certain large financial institutions (see instructions)	0	0	0	0
38 Other expense/deduction items with differences (attach statement) STATEMENT 15	0	0	0	0
39 Total expense/deduction items. Combine lines 1 through 38. Enter here and on Part II, line 27, reporting positive amounts as negative and negative amounts as positive	0	0	0	0

Schedule M-3 (Form 1120) (Rev. 12-2019)

Page **2**

Name of corporation (common parent, if consolidated return)

Employer identification number

HISTOGEN, INC. AND SUBSIDIARIES

20-3183915

Check applicable box(es): (1) ☐ Consolidated group (2) ☒ Parent corp (3) ☐ Consolidated eliminations (4) ☐ Subsidiary corp (5) ☐ Mixed 1120/L/PC groupCheck if a sub-consolidated: (6) ☐ 1120 group (7) ☐ 1120 eliminations

Name of subsidiary (if consolidated return)

Employer identification number

HISTOGEN, INC.

20-3183915

Part II Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return (see instructions)

Income (Loss) Items (Attach statements for lines 1 through 12)	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
1 Income (loss) from equity method foreign corporations	0	0	0	
2 Gross foreign dividends not previously taxed	0	0	0	0
3 Subpart F, QEF, and similar income inclusions		0	0	0
4 Gross-up for foreign taxes deemed paid		0	0	0
5 Gross foreign distributions previously taxed	0	0	0	
6 Income (loss) from equity method U.S. corporations	0	0	0	
7 U.S. dividends not eliminated in tax consolidation	0	0	0	0
8 Minority interest for includible corporations	0	0	0	
9 Income (loss) from U.S. partnerships	0	0	0	0
10 Income (loss) from foreign partnerships	0	0	0	0
11 Income (loss) from other pass-through entities	0	0	0	0
12 Items relating to reportable transactions	0	0	0	0
13 Interest income (see instructions)	43,080	0	0	43,080
14 Total accrual to cash adjustment	0	0	0	0
15 Hedging transactions	0	0	0	0
16 Mark-to-market income (loss)	0	0	0	0
17 Cost of goods sold (see instructions)	(0)	0	0	(0)
18 Sale versus lease (for sellers and/or lessors)	0	0	0	0
19 Section 481(a) adjustments		0	0	0
20 Unearned/deferred revenue	0	0	0	0
21 Income recognition from long-term contracts	0	0	0	0
22 Original issue discount and other imputed interest	0	0	0	0
23a Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities	0	0	0	
b Gross capital gains from Schedule D, excluding amounts from pass-through entities		0	0	0
c Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		0	0	0
d Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		0	0	0
e Abandonment losses		0	0	0
f Worthless stock losses (attach statement)		0	0	0
g Other gain/loss on disposition of assets other than inventory		0	0	0
24 Capital loss limitation and carryforward used		0	0	0
25 Other income (loss) items with differences (attach statement)	0	0	0	0
26 Total income (loss) items. Combine lines 1 through 25	43,080	0	0	43,080
27 Total expense/deduction items (from Part III, line 39)	-10,364,712	4,601,408	221,271	-5,542,033
28 Other items with no differences	-249,627			-249,627
29a Mixed groups, see instructions. All others, combine lines 26 through 28	-10,571,259	4,601,408	221,271	-5,748,580
b PC insurance subgroup reconciliation totals	0	0	0	0
c Life insurance subgroup reconciliation totals	0	0	0	0
30 Reconciliation totals. Combine lines 29a through 29c	-10,571,259	4,601,408	221,271	-5,748,580

Note. Line 30, column (a), must equal Part I, line 11, and column (d) must equal Form 1120, page 1, line 28.

Schedule M-3 (Form 1120) (Rev. 12-2019)

Page **3**

Name of corporation (common parent, if consolidated return)

Employer identification number

HISTOGEN, INC. AND SUBSIDIARIES

20-3183915

Check applicable box(es): (1) ☐ Consolidated group (2) ☒ Parent corp (3) ☐ Consolidated eliminations (4) ☐ Subsidiary corp (5) ☐ Mixed 1120/L/PC groupCheck if a sub-consolidated: (6) ☐ 1120 group (7) ☐ 1120 eliminations

Name of subsidiary (if consolidated return)

Employer identification number

HISTOGEN, INC.

20-3183915

Part III Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return- Expense/Deduction Items (see instructions)

Expense/Deduction Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1 U.S. current income tax expense	0	0	0	
2 U.S. deferred income tax expense	0	0	0	
3 State and local current income tax expense	1,600	1,600	-1,600	1,600
4 State and local deferred income tax expense	0	0	0	
5 Foreign current income tax expense (other than foreign withholding taxes)	0	0	0	0
6 Foreign deferred income tax expense	0	0	0	
7 Foreign withholding taxes	0	0	0	0
8 Interest expense (see instructions)	1,916	0	0	1,916
9 Stock option expense	502,766	-283,095	-219,671	0
10 Other equity-based compensation	0	0	0	0
11 Meals and entertainment	6,944	0	0	6,944
12 Fines and penalties	0	0	0	0
13 Judgments, damages, awards, and similar costs	0	0	0	0
14 Parachute payments	0	0	0	0
15 Compensation with section 162(m) limitation	0	0	0	0
16 Pension and profit-sharing	0	0	0	0
17 Other post-retirement benefits	0	0	0	0
18 Deferred compensation	0	0	0	0
19 Charitable contribution of cash and tangible property	0	0	0	0
20 Charitable contribution of intangible property	0	0	0	0
21 Charitable contribution limitation/carryforward		0	0	0
22 Domestic production activities deduction (See instr.)		0	0	0
23 Current year acquisition or reorganization investment banking fees	0	0	0	0
24 Current year acquisition or reorganization legal and accounting fees	0	0	0	0
25 Current year acquisition/reorganization other costs	0	0	0	0
26 Amortization/impairment of goodwill	0	0	0	0
27 Amortization of acquisition, reorganization, and start-up costs	0	0	0	0
28 Other amortization or impairment write-offs	0	153,895	0	153,895
29 Reserved				
30 Depletion	0	0	0	0
31 Depreciation	139,507	78,313	0	217,820
32 Bad debt expense	0	0	0	0
33 Corporate owned life insurance premiums	0	0	0	0
34 Purchase versus lease (for purchasers and/or lessees)	0	0	0	0
35 Research and development costs	1,428,797	-878,506	0	550,291
36 Section 118 exclusion (attach statement)	0	0	0	0
37 Section 162(r)- FDIC premiums paid by certain large financial institutions (see instructions)	0	0	0	0
38 Other expense/deduction items with differences (attach statement) STATEMENT 15	8,283,182	-3,673,615	0	4,609,567
39 Total expense/deduction items. Combine lines 1 through 38. Enter here and on Part II, line 27, reporting positive amounts as negative and negative amounts as positive	10,364,712	-4,601,408	-221,271	5,542,033

Schedule M-3 (Form 1120) (Rev. 12-2019)

Page **2**

Name of corporation (common parent, if consolidated return)

Employer identification number

HISTOGEN, INC. AND SUBSIDIARIES

20-3183915

Check applicable box(es): (1) ☐ Consolidated group (2) ☐ Parent corp (3) ☐ Consolidated eliminations (4) ☒ Subsidiary corp (5) ☐ Mixed 1120/L/PC groupCheck if a sub-consolidated: (6) ☐ 1120 group (7) ☐ 1120 eliminations

Name of subsidiary (if consolidated return)

Employer identification number

HISTOGEN THERAPEUTICS, INC.

26-0461023

Part II Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return (see instructions)

Income (Loss) Items (Attach statements for lines 1 through 12)	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
1 Income (loss) from equity method foreign corporations	0	0	0	
2 Gross foreign dividends not previously taxed	0	0	0	0
3 Subpart F, QEF, and similar income inclusions		0	0	0
4 Gross-up for foreign taxes deemed paid		0	0	0
5 Gross foreign distributions previously taxed	0	0	0	
6 Income (loss) from equity method U.S. corporations	0	0	0	
7 U.S. dividends not eliminated in tax consolidation	0	0	0	0
8 Minority interest for includible corporations	0	0	0	
9 Income (loss) from U.S. partnerships	0	0	0	0
10 Income (loss) from foreign partnerships	0	0	0	0
11 Income (loss) from other pass-through entities	0	0	0	0
12 Items relating to reportable transactions	0	0	0	0
13 Interest income (see instructions)	0	0	0	0
14 Total accrual to cash adjustment	0	0	0	0
15 Hedging transactions	0	0	0	0
16 Mark-to-market income (loss)	0	0	0	0
17 Cost of goods sold (see instructions)	(0)	0	0	(0)
18 Sale versus lease (for sellers and/or lessors)	0	0	0	0
19 Section 481(a) adjustments		0	0	0
20 Unearned/deferred revenue	0	0	0	0
21 Income recognition from long-term contracts	0	0	0	0
22 Original issue discount and other imputed interest	0	0	0	0
23a Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities	0	0	0	
b Gross capital gains from Schedule D, excluding amounts from pass-through entities		0	0	0
c Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		0	0	0
d Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		0	0	0
e Abandonment losses		0	0	0
f Worthless stock losses (attach statement)		0	0	0
g Other gain/loss on disposition of assets other than inventory		0	0	0
24 Capital loss limitation and carryforward used		0	0	0
25 Other income (loss) items with differences (attach statement)	0	0	0	0
26 Total income (loss) items. Combine lines 1 through 25	0	0	0	0
27 Total expense/deduction items (from Part III, line 39)	0	0	0	0
28 Other items with no differences	0			0
29a Mixed groups, see instructions. All others, combine lines 26 through 28	0	0	0	0
b PC insurance subgroup reconciliation totals	0	0	0	0
c Life insurance subgroup reconciliation totals	0	0	0	0
30 Reconciliation totals. Combine lines 29a through 29c	0	0	0	0

Note. Line 30, column (a), must equal Part I, line 11, and column (d) must equal Form 1120, page 1, line 28.

Schedule M-3 (Form 1120) (Rev. 12-2019)

Page **3**

Name of corporation (common parent, if consolidated return)

Employer identification number

HISTOGEN, INC. AND SUBSIDIARIES

20-3183915

Check applicable box(es): (1) ☐ Consolidated group (2) ☐ Parent corp (3) ☐ Consolidated eliminations (4) ☒ Subsidiary corp (5) ☐ Mixed 1120/L/PC groupCheck if a sub-consolidated: (6) ☐ 1120 group (7) ☐ 1120 eliminations

Name of subsidiary (if consolidated return)

Employer identification number

HISTOGEN THERAPEUTICS, INC.

26-0461023

Part III Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return- Expense/Deduction Items (see instructions)

Expense/Deduction Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1 U.S. current income tax expense	0	0	0	
2 U.S. deferred income tax expense	0	0	0	
3 State and local current income tax expense	0	0	0	0
4 State and local deferred income tax expense	0	0	0	
5 Foreign current income tax expense (other than foreign withholding taxes)	0	0	0	0
6 Foreign deferred income tax expense	0	0	0	
7 Foreign withholding taxes	0	0	0	0
8 Interest expense (see instructions)	0	0	0	0
9 Stock option expense	0	0	0	0
10 Other equity-based compensation	0	0	0	0
11 Meals and entertainment	0	0	0	0
12 Fines and penalties	0	0	0	0
13 Judgments, damages, awards, and similar costs	0	0	0	0
14 Parachute payments	0	0	0	0
15 Compensation with section 162(m) limitation	0	0	0	0
16 Pension and profit-sharing	0	0	0	0
17 Other post-retirement benefits	0	0	0	0
18 Deferred compensation	0	0	0	0
19 Charitable contribution of cash and tangible property	0	0	0	0
20 Charitable contribution of intangible property	0	0	0	0
21 Charitable contribution limitation/carryforward		0	0	0
22 Domestic production activities deduction (See instr.)		0	0	0
23 Current year acquisition or reorganization investment banking fees	0	0	0	0
24 Current year acquisition or reorganization legal and accounting fees	0	0	0	0
25 Current year acquisition/reorganization other costs	0	0	0	0
26 Amortization/impairment of goodwill	0	0	0	0
27 Amortization of acquisition, reorganization, and start-up costs	0	0	0	0
28 Other amortization or impairment write-offs	0	0	0	0
29 Reserved				
30 Depletion	0	0	0	0
31 Depreciation	0	0	0	0
32 Bad debt expense	0	0	0	0
33 Corporate owned life insurance premiums	0	0	0	0
34 Purchase versus lease (for purchasers and/or lessees)	0	0	0	0
35 Research and development costs	0	0	0	0
36 Section 118 exclusion (attach statement)	0	0	0	0
37 Section 162(r)- FDIC premiums paid by certain large financial institutions (see instructions)	0	0	0	0
38 Other expense/deduction items with differences (attach statement) STATEMENT 15	0	0	0	0
39 Total expense/deduction items. Combine lines 1 through 38. Enter here and on Part II, line 27, reporting positive amounts as negative and negative amounts as positive	0	0	0	0

**SCHEDULE UTP
(Form 1120)**(Rev. December 2022)
Department of the Treasury
Internal Revenue Service**Uncertain Tax Position Statement**

File with Form 1120, 1120-F, 1120-L, or 1120-PC.

Go to www.irs.gov/ScheduleUTP for instructions and the latest information.

OMB No. 1545-0123

Name of entity as shown on page 1 of tax return

HISTOGEN, INC. AND SUBSIDIARIES

EIN of entity

20-3183915

This Part I, Schedule UTP (Form 1120) is page 1 of 1 Part I pages.**Part I Uncertain Tax Positions for the Current Tax Year.** See instructions for how to complete columns (a) through (k).

Enter, in Part III, a description for each uncertain tax position (UTP).

Check this box if the corporation was unable to obtain information from related parties sufficient to determine whether a tax position is a UTP. See instructions ☐

(a) UTP No.	(b) Primary IRC Sections (for example, "61", "108", "263A")			(c) Rev. Rul.(RR), Rev. Proc.(RP), etc.	(d) Regulation Section (for example, "1.482- 7")		(e) Timing Codes (check if Permanent, Temporary, or both)		(f) Pass-Through Entity EIN	(g) Major Tax Position	(h) Ranking of Tax Position	(i) Form or Schedule	(j) Line No.	(k) Amount
	Primary IRC Subsections (for example, "(f)(2)(A)(ii)")				Regulation Subsection (for example, "(d)(1)(iii)")									
C 1	41						<input checked="" type="checkbox"/>	<input type="checkbox"/>		<input checked="" type="checkbox"/>	G1	FORM 6765	17	330,389
C							<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>				
C							<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>				
C							<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>				
C							<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>				
C							<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>				
C							<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>				
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C							<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>				
C							<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>				

For Paperwork Reduction Act Notice, see the Instructions for Form 1120.

Schedule UTP (Form 1120) (Rev. 12-2022)

ERF

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Schedule UTP (Form 1120) (Rev. 12-2022)

Page **2**Name of entity as shown on page 1 of tax return
HISTOGEN, INC. AND SUBSIDIARIESEIN of entity
20-3183915This Part II, Schedule UTP (Form 1120) is page 1 of 1 Part II pages.**Part II** **Uncertain Tax Positions for Prior Tax Years.** See instructions for how to complete columns (a) through (l).

Enter, in Part III, a description for each uncertain tax position (UTP).

Check this box if the corporation was unable to obtain information from related parties sufficient to determine whether a tax position is a UTP. See instructions ☐

(a) UTP No.	(b) Primary IRC Sections (for example, "61", "108", "263A")			(c) Rev. Rul.(RR), Rev. Proc.(RP), etc.	(d) Regulation Section (for example, "1.482-7")		(e) Timing Codes (check if Permanent, Temporary, or both)	(f) Pass- Through Entity EIN	(g) Major Tax Position	(h) Ranking of Tax Position	(i) Form or Schedule	(j) Line No.	(k) Amount	(l) Year of Tax Position
	Primary IRC Subsections (for example, "(f)(2)(A)(ii)")				Regulation Subsection (for example, "(d)(1)(iii)")									
P	() () ()	() () ()	() () ()		() () ()		<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>				
P	() () ()	() () ()	() () ()		() () ()		<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>				
P	() () ()	() () ()	() () ()		() () ()		<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>				
P	() () ()	() () ()	() () ()		() () ()		<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>				
P	() () ()	() () ()	() () ()		() () ()		<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>				
P	() () ()	() () ()	() () ()		() () ()		<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>				
P	() () ()	() () ()	() () ()		() () ()		<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>				
P	() () ()	() () ()	() () ()		() () ()		<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>				
P	() () ()	() () ()	() () ()		() () ()		<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>				
P	() () ()	() () ()	() () ()		() () ()		<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>				
P	() () ()	() () ()	() () ()		() () ()		<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>				
P	() () ()	() () ()	() () ()		() () ()		<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>				
P	() () ()	() () ()	() () ()		() () ()		<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>				
P	() () ()	() () ()	() () ()		() () ()		<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>				
P	() () ()	() () ()	() () ()		() () ()		<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>				
P	() () ()	() () ()	() () ()		() () ()		<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>				

Name of entity as shown on page 1 of tax return
HISTOGEN, INC. AND SUBSIDIARIES

EIN of entity	20-3183915
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This Part III, Schedule UTP (Form 1120), is page 1 of 1 Part III pages.

Part III Concise Descriptions of UTPs

Indicate the corresponding UTP number from Part I, column (a) (for example, C1), or Part II, column (a) (for example, P2). Use as many Part III pages as necessary. See instructions.

[illegible]

STATEMENT 1 - SCHEDULE UTP, PART III, UTP
Part III, Concise Descriptions of UTPs

Entity: HISTOGEN, INC. AND SUBSIDIARIES
Period: 2022

STATEMENT 1 - SCHEDULE UTP, PART III, UTP

THE TAXPAYER IS A CLINICAL-STAGE THERAPEUTICS COMPANY FOCUSED ON DEVELOPING POTENTIAL FIRST-IN-CLASS RESTORATIVE THERAPEUTICS. DURING TAX YEAR 2022, THE TAXPAYER INCURRED EMPLOYEE WAGES, COST OF SUPPLIES EXPENSES, AND CONTRACT LABOR IN CONNECTION WITH THE DEVELOPMENT OF NEW AND/OR IMPROVED INNOVATE BUSINESS COMPONENTS ASSOCIATED WITH THEIR REGENERATIVE PRODUCTS. EMPLOYEE WAGES FOR QUALIFIED SERVICES IN THE AMOUNT OF \$1,761,291 WERE REPORTED ON LINE 5 OF FORM 6765, QUALIFYING COST OF SUPPLIES IN THE AMOUNT OF \$649,411 WRE REPORTED ON LINE 6 OF FORM 6765, AND THE APPLICABLE PERCENTAGE OF CONTRACT RESEARCH EXPENSES IN THE AMOUNT OF \$893,185 WERE REPORTED ON LINE 8 OF FORM 6765. THERE IS UNCERTAINTY ON WHETHER THE DIRECT SUPPORT ACTIVITY CONDUCTED BY THE EMPLOYEES OF THE TAXPAYER IS CONSIDERED QUALIFIED RESEARCH UNDER SECTION 41 OF THE INTERNAL REVENUE CODE AND THE REGULATIONS THEREUNDER.

Form **1125-E****Compensation of Officers**

(Rev. October 2016)

Department of the Treasury
Internal Revenue Service

OMB No. 1545-0123

▶ Attach to Form 1120, 1120-C, 1120-F, 1120-REIT, 1120-RIC, or 1120S.

▶ Information about Form 1125-E and its separate instructions is at www.irs.gov/form1125e.

Name HISTOGEN, INC. AND SUBSIDIARIES	Employer identification number 20-3183915
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Note. Complete Form 1125-E only if total receipts are \$500,000 or more. See instructions for definition of total receipts.

(a) Name of officer	(b) Social security number (see instructions)	(c) Percent of time devoted to business	Percent of stock owned		(f) Amount of compensation
			(d) Common	(e) Preferred	
1 SUSAN A. KNUDSON		%	%	%	681,237
STEVEN J. MENTO		%	%	%	560,322
JOYCE REYES		%	%	%	281,462
		%	%	%	0
		%	%	%	0
		%	%	%	0
		%	%	%	0
		%	%	%	0
		%	%	%	0
		%	%	%	0
		%	%	%	0
		%	%	%	0
		%	%	%	0
		%	%	%	0
		%	%	%	0
		%	%	%	0
		%	%	%	0
		%	%	%	0
		%	%	%	0
		%	%	%	0
		%	%	%	0
		%	%	%	0
2 Total compensation of officers				2	1,523,021
3 Compensation of officers claimed on Form 1125-A or elsewhere on return				3	0
4 Subtract line 3 from line 2. Enter the result here and on Form 1120, page 1, line 12 or the appropriate line of your tax return				4	1,523,021

For Paperwork Reduction Act Notice, see separate instructions.

Form **1125-E** (Rev. 10-2016)

ERF

F2.00.01

US1125E1

Form <b style="font-size: 2em;">4562 Department of the Treasury Internal Revenue Service	<b style="font-size: 1.2em;">Depreciation and Amortization (Including Information on Listed Property) Attach to your tax return. Go to www.irs.gov/Form4562 for instructions and the latest information.	OMB No. 1545-0172 <b style="font-size: 1.2em;">2022 Attachment Sequence No. 179
Name(s) shown on return HISTOGEN, INC. AND SUBSIDIARIES	Business or activity to which this form relates R&D REGENERATIVE	Identifying number 20-3183915

Part I Election To Expense Certain Property Under Section 179**Note:** If you have any listed property, complete Part V before you complete Part I.

1 Maximum amount (see instructions)	1	1,080,000
2 Total cost of section 179 property placed in service (see instructions)	2	0
3 Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,700,000
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	0
5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	1,080,000
6 (a) Description of property (b) Cost (business use only) (c) Elected cost		
	0	0
	0	0
7 Listed property. Enter the amount from line 29	7	0
8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	0
9 Tentative deduction. Enter the smaller of line 5 or line 8	9	0
10 Carryover of disallowed deduction from line 13 of your 2021 Form 4562	10	0
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	0
12 Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	0
13 Carryover of disallowed deduction to 2023. Add lines 9 and 10, less line 12	13	0

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)**

14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	215,520
15 Property subject to section 168(f)(1) election	15	0
16 Other depreciation (including ACRS)	16	0

Part III MACRS Depreciation (Don't include listed property. See instructions.)**Section A**

17 MACRS deductions for assets placed in service in tax years beginning before 2022	17	2,300
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B - Assets Placed in Service During 2022 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3- year property		0	0.0			0
b 5- year property		0	0.0			0
c 7- year property		0	0.0			0
d 10- year property		0	0.0			0
e 15- year property		0	0.0			0
f 20- year property		0	0.0			0
g 25- year property		0	25 yrs.		S/L	0
h Residential rental property		0	27.5 yrs.	MM	S/L	0
		0	27.5 yrs.	MM	S/L	0
i Nonresidential real property		0	39 yrs.	MM	S/L	0
		0	0.0	MM	S/L	0

Section C - Assets Placed in Service During 2022 Tax Year Using the Alternative Depreciation System

20a Class life		0	0.0		S/L	0
b 12- year		0	12 yrs.		S/L	0
c 30- year		0	30 yrs.	MM	S/L	0
d 40- year		0	40 yrs.	MM	S/L	0

Part IV Summary (See instructions.)

21 Listed property. Enter amount from line 28	21	0
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instructions	22	217,820
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	0

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A - Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? <input type="checkbox"/> Yes <input type="checkbox"/> No					24b If "Yes," is the evidence written? <input type="checkbox"/> Yes <input type="checkbox"/> No				
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost	
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions.						25	0		
26 Property used more than 50% in a qualified business use:									
		0.00%	0	0	0.0		0	0	
		0.00%	0	0	0.0		0	0	
		0.00%	0	0	0.0		0	0	
27 Property used 50% or less in a qualified business use:									
		0.00%	0	0	0.0	S/L-	0		
		0.00%	0	0	0.0	S/L-	0		
		0.00%	0	0	0.0	S/L-	0		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1.						28	0		
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1.						29	0		

Section B - Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (don't include commuting miles)	0		0		0		0		0		0	
31 Total commuting miles driven during the year	0		0		0		0		0		0	
32 Total other personal (noncommuting) miles driven	0		0		0		0		0		0	
33 Total miles driven during the year. Add lines 30 through 32	0		0		0		0		0		0	
34 Was the vehicle available for personal use during off-duty hours?	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **aren't** more than 5% owners or related persons. See instructions.

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? See instructions.		
Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.		

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year	
42 Amortization of costs that begins during your 2022 tax year (see instructions):						
CAPITALIZED R&D	06 30 2022	5,481,625	174	5 YRS	548,162	
CAPITALIZED R&D	06 30 2022	63,858	174	15 YRS	2,129	
43 Amortization of costs that began before your 2022 tax year					43	153,895
44 Total. Add amounts in column (f). See the instructions for where to report					44	704,186

Form 6765
(Rev. December 2020)
Department of the Treasury
Internal Revenue Service

Credit for Increasing Research Activities

OMB No. 1545-0619

▶ **Attach to your tax return.**
▶ **Go to www.irs.gov/Form6765 for instructions and the latest information.**

Attachment
Sequence No. **676**

Name(s) shown on return

HISTOGEN, INC. AND SUBSIDIARIES

Identifying number
20-3183915

Section A—Regular Credit. Skip this section and go to Section B if you are electing or previously elected (and are not revoking) the alternative simplified credit.

1	Certain amounts paid or incurred to energy consortia (see instructions)	1	0
2	Basic research payments to qualified organizations (see instructions)	2	0
3	Qualified organization base period amount	3	0
4	Subtract line 3 from line 2. If zero or less, enter - 0-	4	0
5	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	5	1,761,291
6	Cost of supplies	6	649,411
7	Rental or lease costs of computers (see instructions)	7	0
8	Enter the applicable percentage of contract research expenses. See instructions	8	893,185
9	Total qualified research expenses. Add lines 5 through 8	9	3,303,887
10	Enter fixed- base percentage, but not more than 16% (0.16) (see instructions)	10	16.0000 %
11	Enter average annual gross receipts. See instructions	11	0
12	Multiply line 11 by the percentage on line 10	12	0
13	Subtract line 12 from line 9. If zero or less, enter - 0-	13	3,303,887
14	Multiply line 9 by 50% (0.50)	14	1,651,944
15	Enter the smaller of line 13 or line 14	15	1,651,944
16	Add lines 1, 4, and 15	16	1,651,944
17	Are you electing the reduced credit under section 280C? ▶ Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> If "Yes," multiply line 16 by 15.8% (0.158). If "No," multiply line 16 by 20% (0.20) and see the instructions for the statement that must be attached. Members of controlled groups or businesses under common control, see instructions for the statement that must be attached	17	330,389

Section B—Alternative Simplified Credit. Skip this section if you are completing Section A.

18	Certain amounts paid or incurred to energy consortia (see the line 1 instructions)	18	0
19	Basic research payments to qualified organizations (see the line 2 instructions)	19	0
20	Qualified organization base period amount (see the line 3 instructions)	20	0
21	Subtract line 20 from line 19. If zero or less, enter - 0-	21	0
22	Add lines 18 and 21	22	0
23	Multiply line 22 by 20% (0.20)	23	0
24	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	24	0
25	Cost of supplies	25	0
26	Rental or lease costs of computers (see the line 7 instructions)	26	0
27	Enter the applicable percentage of contract research expenses. See the line 8 instructions	27	0
28	Total qualified research expenses. Add lines 24 through 27	28	0
29	Enter your total qualified research expenses for the prior 3 tax years. If you had no qualified research expenses in any one of those years, skip lines 30 and 31	29	0
30	Divide line 29 by 6.0	30	0
31	Subtract line 30 from line 28. If zero or less, enter - 0-	31	0
32	Multiply line 31 by 14% (0.14). If you skipped lines 30 and 31, multiply line 28 by 6% (0.06)	32	0
33	Add lines 23 and 32	33	0
34	Are you electing the reduced credit under section 280C? ▶ Yes <input type="checkbox"/> No <input type="checkbox"/> If "Yes," multiply line 33 by 79% (0.79). If "No," enter the amount from line 33 and see the line 17 instructions for the statement that must be attached. Members of controlled groups or businesses under common control, see instructions for the statement that must be attached,	34	0

For Paperwork Reduction Act Notice, see separate instructions.

Form **6765** (Rev. 12-2020)

Section C - Current Year Credit

35	Enter the portion of the credit from Form 8932, line 2, that is attributable to wages that were also used to figure the credit on line 17 or line 34 (whichever applies)	35	0
36	Subtract line 35 from line 17 or line 34 (whichever applies). If zero or less, enter - 0-	36	330,389
37	Credit for increasing research activities from partnerships, S corporations, estates, and trusts	37	0
38	Add lines 36 and 37 • Estates and trusts, go to line 39. • Partnerships and S corporations not electing the payroll tax credit, stop here and report this amount on Schedule K. • Partnerships and S corporations electing the payroll tax credit, complete Section D and report on Schedule K the amount on this line reduced by the amount on line 44. • Eligible small businesses, stop here and report the credit on Form 3800, Part III, line 4i. See instructions for the definition of eligible small business. • Filers other than eligible small businesses, stop here and report the credit on Form 3800, Part III, line 1c. Note: Qualified small business filers, other than partnerships and S corporations, electing the payroll tax credit must complete Form 3800 before completing Section D.	38	330,389
39	Amount allocated to beneficiaries of the estate or trust (see instructions)	39	
40	Estates and trusts, subtract line 39 from line 38. For eligible small businesses, report the credit on Form 3800, Part III, line 4i. See instructions. For filers other than eligible small businesses, report the credit on Form 3800, Part III, line 1c	40	

Section D - Qualified Small Business Payroll Tax Election and Payroll Tax Credit. Skip this section if the payroll tax election does not apply. See instructions.

41	Check this box if you are a qualified small business electing the payroll tax credit. See instructions <input type="checkbox"/>		
42	Enter the portion of line 36 elected as a payroll tax credit (do not enter more than \$250,000). See instructions	42	0
43	General business credit carryforward from the current year (see instructions). Partnerships and S corporations, skip this line and go to line 44	43	0
44	Partnerships and S corporations, enter the smaller of line 36 or line 42. All others, enter the smallest of line 36, line 42, or line 43. Enter here and on the applicable line of Form 8974, Part 1, column (e). Members of controlled groups or businesses under common control, see instructions for the statement that must be attached	44	0

Form 6765 (Rev. 12-2020)

Form **8916-A**

(Rev. November 2019)

Department of the Treasury
Internal Revenue Service**Supplemental Attachment to Schedule M-3**

▶ Attach to Schedule M-3 for Form 1065, 1120, 1120-L, 1120-PC, or 1120S.

▶ Go to www.irs.gov/Form1120 for the latest information.

OMB No. 1545-0123

Name of common parent
HISTOGEN, INC. AND SUBSIDIARIESEmployer identification number
20-3183915

Name of subsidiary

Employer identification number

Part I Cost of Goods Sold

Cost of Goods Sold Items		(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1	Amounts attributable to cost flow assumptions	0	0	0	0
2	Amounts attributable to:				
a	Stock option expense	0	0	0	0
b	Other equity-based compensation	0	0	0	0
c	Meals and entertainment	0	0	0	0
d	Parachute payments	0	0	0	0
e	Compensation with section 162(m) limitation	0	0	0	0
f	Pension and profit sharing	0	0	0	0
g	Other post-retirement benefits	0	0	0	0
h	Deferred compensation	0	0	0	0
i	Reserved				
j	Amortization	0	0	0	0
k	Depletion	0	0	0	0
l	Depreciation	0	0	0	0
m	Corporate-owned life insurance premiums	0	0	0	0
n	Other section 263A costs	0	0	0	0
3	Inventory shrinkage accruals	0	0	0	0
4	Excess inventory and obsolescence reserves	0	0	0	0
5	Lower of cost or market write-downs	0	0	0	0
6	Other items with differences (attach statement)	0	0	0	0
7	Other items with no differences	0			0
8	Total cost of goods sold. Add lines 1 through 7 in columns a, b, c, and d. Enter totals on the applicable Schedule M-3. See instructions	0	0	0	0

For Paperwork Reduction Act Notice, see instructions.

ERF

Form **8916-A** (Rev. 11-2019)**F2.00.01 US8916A1**

Part II Interest Income

	Interest Income Item	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
1	Tax-exempt interest income	0	0	0	
2	Interest income from hybrid securities	0	0	0	0
3	Sale/lease interest income	0	0	0	0
4a	Intercompany interest income - From outside tax affiliated group	0	0	0	0
4b	Intercompany interest income - From tax affiliated group	0	0	0	0
5	Other interest income	43,080	0	0	43,080
6	Total interest income. Add lines 1 through 5 in columns a, b, c, and d. Enter total on the applicable Schedule M-3. See instructions.	43,080	0	0	43,080

Part III Interest Expense

	Interest Expense Item	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1	Interest expense from hybrid securities	0	0	0	0
2	Lease/purchase interest expense	0	0	0	0
3a	Intercompany interest expense - Paid to outside tax affiliated group	0	0	0	0
3b	Intercompany interest expense - Paid to tax affiliated group	0	0	0	0
4	Other interest expense	1,916	0	0	1,916
5	Total interest expense. Add lines 1 through 4 in columns a, b, c, and d. Enter total on the applicable Schedule M-3. See instructions.	1,916	0	0	1,916

Form **8916-A** (Rev. 11-2019)

Form **8916-A**

(Rev. November 2019)

Department of the Treasury
Internal Revenue Service**Supplemental Attachment to Schedule M-3**

▶ Attach to Schedule M-3 for Form 1065, 1120, 1120-L, 1120-PC, or 1120S.

▶ Go to www.irs.gov/Form1120 for the latest information.

OMB No. 1545-0123

Name of common parent
HISTOGEN, INC. AND SUBSIDIARIESEmployer identification number
20-3183915

Name of subsidiary

Employer identification number

Part I Cost of Goods Sold

Cost of Goods Sold Items		(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1	Amounts attributable to cost flow assumptions	0	0	0	0
2	Amounts attributable to:				
a	Stock option expense	0	0	0	0
b	Other equity-based compensation	0	0	0	0
c	Meals and entertainment	0	0	0	0
d	Parachute payments	0	0	0	0
e	Compensation with section 162(m) limitation	0	0	0	0
f	Pension and profit sharing	0	0	0	0
g	Other post-retirement benefits	0	0	0	0
h	Deferred compensation	0	0	0	0
i	Reserved				
j	Amortization	0	0	0	0
k	Depletion	0	0	0	0
l	Depreciation	0	0	0	0
m	Corporate-owned life insurance premiums	0	0	0	0
n	Other section 263A costs	0	0	0	0
3	Inventory shrinkage accruals	0	0	0	0
4	Excess inventory and obsolescence reserves	0	0	0	0
5	Lower of cost or market write-downs	0	0	0	0
6	Other items with differences (attach statement)	0	0	0	0
7	Other items with no differences	0			0
8	Total cost of goods sold. Add lines 1 through 7 in columns a, b, c, and d. Enter totals on the applicable Schedule M-3. See instructions	0	0	0	0

For Paperwork Reduction Act Notice, see instructions.

ERF

Form **8916-A** (Rev. 11-2019)**F2.00.01 US8916A1**

Part II Interest Income

	Interest Income Item	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
1	Tax-exempt interest income	0	0	0	
2	Interest income from hybrid securities	0	0	0	0
3	Sale/lease interest income	0	0	0	0
4a	Intercompany interest income - From outside tax affiliated group	0	0	0	0
4b	Intercompany interest income - From tax affiliated group	0	0	0	0
5	Other interest income	0	0	0	0
6	Total interest income. Add lines 1 through 5 in columns a, b, c, and d. Enter total on the applicable Schedule M-3. See instructions.	0	0	0	0

Part III Interest Expense

	Interest Expense Item	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1	Interest expense from hybrid securities	0	0	0	0
2	Lease/purchase interest expense	0	0	0	0
3a	Intercompany interest expense - Paid to outside tax affiliated group	0	0	0	0
3b	Intercompany interest expense - Paid to tax affiliated group	0	0	0	0
4	Other interest expense	0	0	0	0
5	Total interest expense. Add lines 1 through 4 in columns a, b, c, and d. Enter total on the applicable Schedule M-3. See instructions.	0	0	0	0

Form **8916-A** (Rev. 11-2019)

Form **8916-A**

(Rev. November 2019)

Department of the Treasury
Internal Revenue Service**Supplemental Attachment to Schedule M-3**

► Attach to Schedule M-3 for Form 1065, 1120, 1120-L, 1120-PC, or 1120S.

► Go to www.irs.gov/Form1120 for the latest information.

OMB No. 1545-0123

Name of common parent HISTOGEN, INC. AND SUBSIDIARIES	Employer identification number 20-3183915
Name of subsidiary HISTOGEN, INC.	Employer identification number 20-3183915

Part I Cost of Goods Sold

Cost of Goods Sold Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1 Amounts attributable to cost flow assumptions	0	0	0	0
2 Amounts attributable to:				
a Stock option expense	0	0	0	0
b Other equity-based compensation	0	0	0	0
c Meals and entertainment	0	0	0	0
d Parachute payments	0	0	0	0
e Compensation with section 162(m) limitation	0	0	0	0
f Pension and profit sharing	0	0	0	0
g Other post-retirement benefits	0	0	0	0
h Deferred compensation	0	0	0	0
i Reserved				
j Amortization	0	0	0	0
k Depletion	0	0	0	0
l Depreciation	0	0	0	0
m Corporate-owned life insurance premiums	0	0	0	0
n Other section 263A costs	0	0	0	0
3 Inventory shrinkage accruals	0	0	0	0
4 Excess inventory and obsolescence reserves	0	0	0	0
5 Lower of cost or market write-downs	0	0	0	0
6 Other items with differences (attach statement)	0	0	0	0
7 Other items with no differences	0			0
8 Total cost of goods sold. Add lines 1 through 7 in columns a, b, c, and d. Enter totals on the applicable Schedule M-3. See instructions	0	0	0	0

For Paperwork Reduction Act Notice, see instructions.

ERF

Form **8916-A** (Rev. 11-2019)**F2.00.01 US8916A1**

Part II Interest Income

	Interest Income Item	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
1	Tax-exempt interest income	0	0	0	
2	Interest income from hybrid securities	0	0	0	0
3	Sale/lease interest income	0	0	0	0
4a	Intercompany interest income - From outside tax affiliated group	0	0	0	0
4b	Intercompany interest income - From tax affiliated group	0	0	0	0
5	Other interest income	43,080	0	0	43,080
6	Total interest income. Add lines 1 through 5 in columns a, b, c, and d. Enter total on the applicable Schedule M-3. See instructions.	43,080	0	0	43,080

Part III Interest Expense

	Interest Expense Item	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1	Interest expense from hybrid securities	0	0	0	0
2	Lease/purchase interest expense	0	0	0	0
3a	Intercompany interest expense - Paid to outside tax affiliated group	0	0	0	0
3b	Intercompany interest expense - Paid to tax affiliated group	0	0	0	0
4	Other interest expense	1,916	0	0	1,916
5	Total interest expense. Add lines 1 through 4 in columns a, b, c, and d. Enter total on the applicable Schedule M-3. See instructions.	1,916	0	0	1,916

Form **8916-A** (Rev. 11-2019)

Form **8916-A**

(Rev. November 2019)

Department of the Treasury
Internal Revenue Service**Supplemental Attachment to Schedule M-3**

► Attach to Schedule M-3 for Form 1065, 1120, 1120-L, 1120-PC, or 1120S.

► Go to www.irs.gov/Form1120 for the latest information.

OMB No. 1545-0123

Name of common parent HISTOGEN, INC. AND SUBSIDIARIES	Employer identification number 20-3183915
Name of subsidiary HISTOGEN THERAPEUTICS, INC.	Employer identification number 26-0461023

Part I Cost of Goods Sold

Cost of Goods Sold Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1 Amounts attributable to cost flow assumptions	0	0	0	0
2 Amounts attributable to:				
a Stock option expense	0	0	0	0
b Other equity-based compensation	0	0	0	0
c Meals and entertainment	0	0	0	0
d Parachute payments	0	0	0	0
e Compensation with section 162(m) limitation	0	0	0	0
f Pension and profit sharing	0	0	0	0
g Other post-retirement benefits	0	0	0	0
h Deferred compensation	0	0	0	0
i Reserved				
j Amortization	0	0	0	0
k Depletion	0	0	0	0
l Depreciation	0	0	0	0
m Corporate-owned life insurance premiums	0	0	0	0
n Other section 263A costs	0	0	0	0
3 Inventory shrinkage accruals	0	0	0	0
4 Excess inventory and obsolescence reserves	0	0	0	0
5 Lower of cost or market write-downs	0	0	0	0
6 Other items with differences (attach statement)	0	0	0	0
7 Other items with no differences	0			0
8 Total cost of goods sold. Add lines 1 through 7 in columns a, b, c, and d. Enter totals on the applicable Schedule M-3. See instructions	0	0	0	0

For Paperwork Reduction Act Notice, see instructions.

ERF

Form **8916-A** (Rev. 11-2019)**F2.00.01 US8916A1**

Part II Interest Income

	Interest Income Item	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
1	Tax-exempt interest income	0	0	0	
2	Interest income from hybrid securities	0	0	0	0
3	Sale/lease interest income	0	0	0	0
4a	Intercompany interest income - From outside tax affiliated group	0	0	0	0
4b	Intercompany interest income - From tax affiliated group	0	0	0	0
5	Other interest income	0	0	0	0
6	Total interest income. Add lines 1 through 5 in columns a, b, c, and d. Enter total on the applicable Schedule M-3. See instructions.	0	0	0	0

Part III Interest Expense

	Interest Expense Item	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1	Interest expense from hybrid securities	0	0	0	0
2	Lease/purchase interest expense	0	0	0	0
3a	Intercompany interest expense - Paid to outside tax affiliated group	0	0	0	0
3b	Intercompany interest expense - Paid to tax affiliated group	0	0	0	0
4	Other interest expense	0	0	0	0
5	Total interest expense. Add lines 1 through 4 in columns a, b, c, and d. Enter total on the applicable Schedule M-3. See instructions.	0	0	0	0

Form **8916-A** (Rev. 11-2019)

2022 CONS. FEDERAL 1120 TAX RETURN

HISTOGEN, INC. AND SUBSIDIARIES
 20-3183915
 Year: 2022

CONSOL	Elimination	Subtotal	HISTOGEN	THERAPEUTICS
20-3183915			20-3183915	26-0461023

 * 1120 - U.S. CORPORATION INCOME TAX RETURN *

TOTAL ASSETS	20,140,944	0	20,140,944	20,140,944	0
1A GROSS RECEIPTS OR SALES. 1A	3,769,404	0	3,769,404	3,769,404	0
B RETURNS & ALLOWANCES 1B	0	0	0	0	0
C SUBTRACT LINE 1B FROM LINE 1A. 1C	3,769,404	0	3,769,404	3,769,404	0
2 COST OF GOODS SOLD (FORM 1125-A). 2	0	0	0	0	0
3 GROSS PROFIT (LINE 1(C) LESS LINE 2). 3	3,769,404	0	3,769,404	3,769,404	0
4 DIVIDENDS (SCHEDULE C). 4	0	0	0	0	0
5 INTEREST. 5	43,080	0	43,080	43,080	0
6 GROSS RENTS 6	0	0	0	0	0
7 GROSS ROYALTIES 7	0	0	0	0	0
8 CAPITAL GAIN NET INCOME (SCHEDULE D). 8	0	0	0	0	0
9 NET GAIN (LOSS) FROM FORM 4797. 9	0	0	0	0	0
10 OTHER INCOME (ATTACH SCHEDULE). 10	0	0	0	0	0
11 TOTAL INCOME (LINES 3 THROUGH 10). . . . >11	3,812,484	0	3,812,484	3,812,484	0
12 COMPENSATION OF OFFICERS (FORM 1125-E). . . . 12	1,523,021	0	1,523,021	1,523,021	0
13 SALARIES AND WAGES. 13	76,561	0	76,561	76,561	0
14 REPAIRS 14	71,951	0	71,951	71,951	0
15 BAD DEBTS 15	0	0	0	0	0
16 RENTS 16	1,848,417	0	1,848,417	1,848,417	0
17 TAXES 17	379,894	0	379,894	379,894	0
18 INTEREST. 18	1,916	0	1,916	1,916	0
19 CONTRIBUTIONS (SEE INSTRUCTIONS). 19	0	0	0	0	0
20 DEPRECIATION FROM FORM 4562 NOT CLAIMED ON FORM 1125-A OR ELSEWHERE. 20	217,820	0	217,820	217,820	0
21 DEPLETION 21	0	0	0	0	0
22 ADVERTISING 22	0	0	0	0	0
23 PENSION, PROFIT SHARING, ETC. PLANS 23	0	0	0	0	0
24 EMPLOYEE BENEFIT PROGRAMS 24	148,147	0	148,147	148,147	0
25 RESERVED 25	0	0	0	0	0
26 OTHER DEDUCTIONS. 26	5,293,337	0	5,293,337	5,293,337	0

2022 CONS. FEDERAL 1120 TAX RETURN

HISTOGEN, INC. AND SUBSIDIARIES
 20-3183915
 Year: 2022

	CONSOL 20-3183915	Elimination	Subtotal	HISTOGEN 20-3183915	THERAPEUTICS 26-0461023
27 TOTAL DEDUCTIONS (LINES 12 THROUGH 26) 27	9,561,064	0	9,561,064	9,561,064	0
28 TAXABLE INCOME BEFORE NOL & SPECIAL DEDUCT. . . 28	(5,748,580)	0	(5,748,580)	(5,748,580)	0
29 LESS: A. NET OPERATING LOSS DEDUCTION29A	0	0	0	0	0
B. SPECIAL DEDUCTIONS (SCHEDULE C) . . .29B	0	0	0	0	0
C. TOTAL.29C	0	0	0	0	0
30 TAXABLE INCOME (LINE 28 LESS 29C) 30	(5,748,580)	0	(5,748,580)	(5,748,580)	0

2022 CONS. FEDERAL 1120 TAX RETURN

HISTOGEN, INC. AND SUBSIDIARIES

20-3183915

Year: 2022

	CONSOL 20-3183915	Elimination	Subtotal	HISTOGEN 20-3183915	THERAPEUTICS 26-0461023

* SCHEDULE L - BALANCE SHEET, BEGINNING OF YEAR *					

ASSETS					
1 CASH.	18,685,367	0	18,685,367	18,685,367	0
2 (A) TRADE NOTES AND ACCOUNTS RECEIVABLE	805,510	0	805,510	805,510	0
(B) LESS ALLOWANCE FOR BAD DEBTS	397,412	0	397,412	397,412	0
NET TRADE RECEIVABLES.	408,098	0	408,098	408,098	0
3 INVENTORIES	60,685	0	60,685	60,685	0
4 U.S. GOVERNMENT OBLIGATIONS	0	0	0	0	0
5 TAX-EXEMPT SECURITIES (SEE INSTRUCTIONS).	0	0	0	0	0
6 OTHER CURRENT ASSETS (ATTACH SCHEDULE).	2,610,753	0	2,610,753	2,610,753	0
7 LOANS TO STOCKHOLDERS	0	0	0	0	0
8 MORTGAGE & REAL ESTATE LOANS.	0	0	0	0	0
9 OTHER INVESTMENTS (ATTACH SCHEDULE)	339,365	0	339,365	339,365	0
10 (A) BUILDINGS AND OTHER DEPRECIABLE ASSETS.	460,287	0	460,287	460,287	0
(B) LESS ACCUMULATED DEPRECIATION.	0	0	0	0	0
NET DEPRECIABLE ASSETS	460,287	0	460,287	460,287	0
11 (A) DEPLETABLE ASSETS.	0	0	0	0	0
(B) LESS ACCUMULATED DEPLETION	0	0	0	0	0
NET DEPLETABLE ASSETS.	0	0	0	0	0
12 LAND (NET OF ANY AMORTIZATION).	0	0	0	0	0
13 (A) INTANGIBLE ASSETS (AMORTIZABLE ONLY).	0	0	0	0	0
(B) LESS ACCUMULATED AMORTIZATION.	0	0	0	0	0
NET INTANGIBLE ASSETS.	0	0	0	0	0
14 OTHER ASSETS (ATTACH SCHEDULE).	5,576,792	0	5,576,792	5,576,792	0
15 TOTAL ASSETS.	28,141,347	0	28,141,347	28,141,347	0
LIABILITIES AND STOCKHOLDERS' EQUITY					
16 ACCOUNTS PAYABLE.	1,364,434	0	1,364,434	1,364,434	0
17 MORTGAGES, NOTES, BONDS PAYABLE UNDER 1 YEAR. . .	0	0	0	0	0
18 OTHER CURRENT LIABILITIES (ATTACH SCHEDULE) . . .	826,323	0	826,323	826,323	0
19 LOANS FROM STOCKHOLDERS	0	0	0	0	0
20 MORTGAGES, NOTES, BONDS PAYABLE OVER 1 YEAR . . .	0	0	0	0	0

2022 CONS. FEDERAL 1120 TAX RETURN

HISTOGEN, INC. AND SUBSIDIARIES

20-3183915

Year: 2022

	CONSOL 20-3183915	Elimination	Subtotal	HISTOGEN 20-3183915	THERAPEUTICS 26-0461023
21 OTHER LIABILITIES (ATTACH SCHEDULE)	4,748,872	0	4,748,872	4,748,872	0
22 CAPITAL STOCK: A PREFERRED.	0	0	0	0	0
B COMMON	0	0	0	0	0
TOTAL CAPITAL STOCK.	0	0	0	0	0
23 PAID-IN OR CAPITAL SURPLUS.	98,843,551	0	98,843,551	98,843,551	0
24 RETAINED EARNINGS-APPROPRIATED (ATTACH SCHEDULE) .	0	0	0	0	0
25 RETAINED EARNINGS-UNAPPROPRIATED.	(77,641,832)	0	(77,641,832)	(77,641,832)	0
26 ADJUSTMENTS TO SHAREHOLDERS' EQUITY (ATTACH SCH) .	0	0	0	0	0
27 LESS COST OF TREASURY STOCK	1	0	1	1	0
28 TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY. . . .	28,141,347	0	28,141,347	28,141,347	0

2022 CONS. FEDERAL 1120 TAX RETURN

HISTOGEN, INC. AND SUBSIDIARIES
 20-3183915
 Year: 2022

CONSOL	Elimination	Subtotal	HISTOGEN	THERAPEUTICS
20-3183915			20-3183915	26-0461023

 * SCHEDULE L - BALANCE SHEET, END OF YEAR *

ASSETS					
1 CASH.	12,509,060	0	12,509,060	12,509,060	0
2 (A) TRADE NOTES AND ACCOUNTS RECEIVABLE	782,355	0	782,355	782,355	0
(B) LESS ALLOWANCE FOR BAD DEBTS	397,412	0	397,412	397,412	0
NET TRADE RECEIVABLES.	384,943	0	384,943	384,943	0
3 INVENTORIES	0	0	0	0	0
4 U.S. GOVERNMENT OBLIGATIONS	0	0	0	0	0
5 TAX-EXEMPT SECURITIES (SEE INSTRUCTIONS).	0	0	0	0	0
6 OTHER CURRENT ASSETS (ATTACH SCHEDULE).	1,291,190	0	1,291,190	1,291,190	0
7 LOANS TO STOCKHOLDERS	0	0	0	0	0
8 MORTGAGE & REAL ESTATE LOANS.	0	0	0	0	0
9 OTHER INVESTMENTS (ATTACH SCHEDULE)	339,365	0	339,365	339,365	0
10 (A) BUILDINGS AND OTHER DEPRECIABLE ASSETS	1,209,506	0	1,209,506	1,209,506	0
(B) LESS ACCUMULATED DEPRECIATION.	774,007	0	774,007	774,007	0
NET DEPRECIABLE ASSETS	435,499	0	435,499	435,499	0
11 (A) DEPLETABLE ASSETS	0	0	0	0	0
(B) LESS ACCUMULATED DEPLETION	0	0	0	0	0
NET DEPLETABLE ASSETS.	0	0	0	0	0
12 LAND (NET OF ANY AMORTIZATION).	0	0	0	0	0
13 (A) INTANGIBLE ASSETS (AMORTIZABLE ONLY)	0	0	0	0	0
(B) LESS ACCUMULATED AMORTIZATION.	0	0	0	0	0
NET INTANGIBLE ASSETS.	0	0	0	0	0
14 OTHER ASSETS (ATTACH SCHEDULE).	5,180,887	0	5,180,887	5,180,887	0
15 TOTAL ASSETS.	20,140,944	0	20,140,944	20,140,944	0
LIABILITIES AND STOCKHOLDERS' EQUITY					
16 ACCOUNTS PAYABLE.	359,118	0	359,118	359,118	0
17 MORTGAGES, NOTES, BONDS PAYABLE UNDER 1 YEAR. . .	0	0	0	0	0
18 OTHER CURRENT LIABILITIES (ATTACH SCHEDULE) . . .	833,341	0	833,341	833,341	0
19 LOANS FROM STOCKHOLDERS	0	0	0	0	0
20 MORTGAGES, NOTES, BONDS PAYABLE OVER 1 YEAR . . .	0	0	0	0	0

2022 CONS. FEDERAL 1120 TAX RETURN

HISTOGEN, INC. AND SUBSIDIARIES
 20-3183915
 Year: 2022

	CONSOL 20-3183915	Elimination	Subtotal	HISTOGEN 20-3183915	THERAPEUTICS 26-0461023
21 OTHER LIABILITIES (ATTACH SCHEDULE)	4,483,119	0	4,483,119	4,483,119	0
22 CAPITAL STOCK: A PREFERRED.	0	0	0	0	0
B COMMON	0	0	0	0	0
TOTAL CAPITAL STOCK.	0	0	0	0	0
23 PAID-IN OR CAPITAL SURPLUS.	102,678,458	0	102,678,458	102,678,458	0
24 RETAINED EARNINGS-APPROPRIATED (ATTACH SCHEDULE).	0	0	0	0	0
25 RETAINED EARNINGS-UNAPPROPRIATED.	(88,213,091)	0	(88,213,091)	(88,213,091)	0
26 ADJUSTMENTS TO SHAREHOLDERS' EQUITY (ATTACH SCH).	0	0	0	0	0
27 LESS COST OF TREASURY STOCK	1	0	1	1	0
28 TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY.	20,140,944	0	20,140,944	20,140,944	0

2022 CONS. FEDERAL 1120 TAX RETURN

HISTOGEN, INC. AND SUBSIDIARIES
 20-3183915
 Year: 2022

	CONSOL 20-3183915	Elimination	Subtotal	HISTOGEN 20-3183915	THERAPEUTICS 26-0461023

* SCHEDULE M-2 *					

1 BALANCE AT BEGINNING OF YEAR.	(77,641,832)	0	(77,641,832)	(77,641,832)	0
2 NET INCOME PER BOOKS.	(10,571,259)	0	(10,571,259)	(10,571,259)	0
3 OTHER INCREASES	0	0	0	0	0
4 TOTAL OF LINES 1, 2, AND 3.	(88,213,091)	0	(88,213,091)	(88,213,091)	0
5 DISTRIBUTIONS: A CASH	0	0	0	0	0
B STOCK.	0	0	0	0	0
C PROPERTY	0	0	0	0	0
6 OTHER DECREASES	0	0	0	0	0
7 TOTAL OF LINES 5 AND 6.	0	0	0	0	0
8 BALANCE AT END OF YEAR (LINE 4 LESS LINE 7) . . .	(88,213,091)	0	(88,213,091)	(88,213,091)	0

2022 CONS. FEDERAL 1120 TAX RETURN

HISTOGEN, INC. AND SUBSIDIARIES
 20-3183915
 Year: 2022

CONSOL	Elimination	Subtotal	HISTOGEN	THERAPEUTICS
20-3183915			20-3183915	26-0461023

 * FORM 1125-A - COST OF GOODS SOLD *

1 INVENTORY AT BEGINNING OF YEAR. 1	60,685	0	60,685	60,685	0
2 PURCHASES 2	(60,685)	0	(60,685)	(60,685)	0
3 COST OF LABOR 3	0	0	0	0	0
4 ADDITIONAL SECTION 263A COSTS (ATTACH SCH). . 4	0	0	0	0	0
5 OTHER COSTS (ATTACH SCHEDULE) 5	0	0	0	0	0
6 TOTAL - ADD LINES 1 THROUGH 5 6	0	0	0	0	0
7 INVENTORY AT END OF YEAR. 7	0	0	0	0	0
8 COST OF GOODS SOLD (ENTER ON LINE 2, PAGE 1). 8	0	0	0	0	0

2022 CONS. FEDERAL 1120 TAX RETURN

HISTOGEN, INC. AND SUBSIDIARIES
 20-3183915
 Year: 2022

CONSOL	Elimination	Subtotal	HISTOGEN	THERAPEUTICS
20-3183915			20-3183915	26-0461023

 * SCHEDULE M-3 *

PART I FINANCIAL INFO AND NET INCOME (LOSS) RECON

4A WORLDWIDE CONSOL NET INC IDENTIFIED IN PT 1 LN 1	(10,645,277)
5A NET INCOME FROM NONINCLUDIBLE FOREIGN ENTITIES	0
B NET LOSS FROM NONINCLUDIBLE FOREIGN ENTITIES	0
6A NET INCOME FROM NONINCLUDIBLE U.S. ENTITIES	0
B NET LOSS FROM NONINCLUDIBLE U.S. ENTITIES	74,018
7A NET INC(LOSS) OF OTHER INCL FRGN DISREGARDED ENT	0
B NET INC(LOSS) OF OTHER INCL U.S. DISREGARDED ENT	0
C NET INC(LOSS) OF OTHER INCLUDIBLE ENTITIES	0
8 ADJ TO ELIM TRANS BTWN INCLDBL & NONINCLDBL ENT	0
9 ADJ TO RECON INCOME STMT YR TO TAX YR OF TAX RTN	0
10A INTERCOMPANY DIV ADJ TO RECONCILE TO LINE 11	0
B OTHER STATUTORY ACCOUNTING ADJ TO RECON TO LN 11	0
C OTHER ADJ TO RECONCILE TO AMOUNT ON LINE 11	0
11 NET INCOME PER INCOME STMT OF INCLUDIBLE CORPS	(10,571,259)

12 TOTAL ASSETS & LIAB INCLUDED OR REMOVED ON
 FOLLOWING LINES:

A INCLUDED ON PART I LINE 4 - TOTAL ASSETS	20,140,944	0	0	0	0
A INCLUDED ON PART I LINE 4 - TOTAL LIABILITIES	6,823,747	0	0	0	0
B REMOVED ON PART I LINE 5 - TOTAL ASSETS	0	0	0	0	0
B REMOVED ON PART I LINE 5 - TOTAL LIABILITIES	0	0	0	0	0
C REMOVED ON PART I LINE 6 - TOTAL ASSETS	0	0	0	0	0
C REMOVED ON PART I LINE 6 - TOTAL LIABILITIES	1,148,169	0	0	0	0
D INCLUDED ON PART I LINE 7 - TOTAL ASSETS	0	0	0	0	0
D INCLUDED ON PART I LINE 7 - TOTAL LIABILITIES	0	0	0	0	0

PART II RECON OF NET INCOME (LOSS) PER INCOME STMT

2022 CONS. FEDERAL 1120 TAX RETURN

HISTOGEN, INC. AND SUBSIDIARIES
 20-3183915
 Year: 2022

	CONSOL 20-3183915	Elimination	Subtotal	HISTOGEN 20-3183915	THERAPEUTICS 26-0461023
OF INCLUDIBLE CORPS WITH TAXABLE INC PER RTN					
COL A - INCOME (LOSS) PER INCOME STATEMENT					
1 INCOME (LOSS) FROM EQUITY METHOD FGN CORPS	0	0	0	0	0
2 GROSS FGN DIVIDENDS NOT PREVIOUS TAXED	0	0	0	0	0
5 GROSS FGN DISTRIBUTIONS PREVIOUSLY TAXED	0	0	0	0	0
6 INCOME (LOSS) FROM EQUITY METHOD U.S. CORPS	0	0	0	0	0
7 U.S. DIVIDENDS NOT ELIMINATED IN TAX CONSOL	0	0	0	0	0
8 MINORITY INTEREST FOR INCLUDIBLE CORPS	0	0	0	0	0
9 INCOME (LOSS) FROM U.S. PARTNERSHIPS	0	0	0	0	0
10 INCOME (LOSS) FROM FGN PARTNERSHIPS	0	0	0	0	0
11 INCOME (LOSS) FROM OTHER PASS-THRU ENTITIES	0	0	0	0	0
12 ITEMS RELATING TO REPORTABLE TRANSACTIONS	0	0	0	0	0
13 INTEREST INCOME	43,080	0	43,080	43,080	0
14 TOTAL ACCRUAL TO CASH ADJUSTMENT	0	0	0	0	0
15 HEDGING TRANSACTIONS	0	0	0	0	0
16 MARK-TO-MARKET INCOME (LOSS)	0	0	0	0	0
17 COST OF GOODS SOLD	0	0	0	0	0
18 SALES VERSUS LEASE	0	0	0	0	0
20 UNEARNED/DEFERRED REVENUE	0	0	0	0	0
21 INCOME RECOGNITION FROM LONG-TERM CONTRACTS	0	0	0	0	0
22 ORIGINAL ISSUE DISCOUNT AND OTHER IMPUTED INT	0	0	0	0	0
23A INCOME STMT GAIN/LOSS ON SALES OTHER THAN INVENTORY AND FLOW THRU ENTITIES	0	0	0	0	0
25 OTHER INCOME (LOSS) ITEMS WITH DIFFERENCES	0	0	0	0	0
26 TOTAL INCOME (LOSS) ITEMS. COMBINE LNS 1 TO 25	43,080	0	43,080	43,080	0
27 TOTAL EXPENSE/DEDUCTION ITEM FROM PT III, LN 38	(10,364,712)	0	(10,364,712)	(10,364,712)	0
28 OTHER INC (LOSS) EXP (DED) ITEMS WITH NO DIFF	(249,627)	0	(249,627)	(249,627)	0
29A 1120 SUBGROUP RECON TOTALS. ADD LINES 26 THRU 28	(10,571,259)	0	(10,571,259)	(10,571,259)	0
30 RECONCILIATION TOTALS. ADD LINES 29A THRU 29C	(10,571,259)	0	(10,571,259)	(10,571,259)	0

2022 CONS. FEDERAL 1120 TAX RETURN

HISTOGEN, INC. AND SUBSIDIARIES
 20-3183915
 Year: 2022

	CONSOL 20-3183915	Elimination	Subtotal	HISTOGEN 20-3183915	THERAPEUTICS 26-0461023
COL B - TEMPORARY DIFFERENCE					
1 INCOME (LOSS) FROM EQUITY METHOD FGN CORPS	0	0	0	0	0
2 GROSS FGN DIVIDENDS NOT PREVIOUS TAXED	0	0	0	0	0
3 SUBPART F, QEF AND SIMILAR INCOME INCLUSIONS	0	0	0	0	0
4 GROSS-UP FOR FOREIGN TAXES DEEMED PAID	0	0	0	0	0
5 GROSS FGN DISTRIBUTIONS PREVIOUSLY TAXED	0	0	0	0	0
6 INCOME (LOSS) FROM EQUITY METHOD U.S. CORPS	0	0	0	0	0
7 U.S. DIVIDENDS NOT ELIMINATED IN TAX CONSOL	0	0	0	0	0
8 MINORITY INTEREST FOR INCLUDIBLE CORPS	0	0	0	0	0
9 INCOME (LOSS) FROM U.S. PARTNERSHIPS	0	0	0	0	0
10 INCOME (LOSS) FROM FGN PARTNERSHIPS	0	0	0	0	0
11 INCOME (LOSS) FROM OTHER PASS-THRU ENTITIES	0	0	0	0	0
12 ITEMS RELATING TO REPORTABLE TRANSACTIONS	0	0	0	0	0
13 INTEREST INCOME	0	0	0	0	0
14 TOTAL ACCRUAL TO CASH ADJUSTMENT	0	0	0	0	0
15 HEDGING TRANSACTIONS	0	0	0	0	0
16 MARK-TO-MARKET INCOME (LOSS)	0	0	0	0	0
17 COST OF GOODS SOLD	0	0	0	0	0
18 SALES VERSUS LEASE	0	0	0	0	0
19 SECTION 481(A) ADJUSTMENTS	0	0	0	0	0
20 UNEARNED/DEFERRED REVENUE	0	0	0	0	0
21 INCOME RECOGNITION FROM LONG-TERM CONTRACTS	0	0	0	0	0
22 ORIGINAL ISSUE DISCOUNT AND OTHER IMPUTED INT	0	0	0	0	0
23A INCOME STMT GAIN/LOSS ON SALES OTHER THAN					
INVENTORY AND FLOW THRU ENTITIES	0	0	0	0	0
B GROSS CAP GAIN FROM SCH D EXCLUDING FLOW THRU	0	0	0	0	0
C GROSS CAP LOSS FROM SCH D EXCLUDING FLOW THRU	0	0	0	0	0
D GAIN/LOSS REPORTED ON FORM 4797 LINE 17,					
EXCL FLOW THRU, ABNDNMT LOSSES & WORTHLESS STK	0	0	0	0	0
E ABANDONMENT LOSSES	0	0	0	0	0
F WORTHLESS STOCK LOSSES	0	0	0	0	0
G OTHER GAIN/LOSS ON DISPOSITION OF ASSETS OTHER					
THAN INVENTORY	0	0	0	0	0
24 CAPITAL LOSS LIMITATION AND CARRYFORWARD USED	0	0	0	0	0

2022 CONS. FEDERAL 1120 TAX RETURN

HISTOGEN, INC. AND SUBSIDIARIES
 20-3183915
 Year: 2022

	CONSOL 20-3183915	Elimination	Subtotal	HISTOGEN 20-3183915	THERAPEUTICS 26-0461023
25 OTHER INCOME (LOSS) ITEMS WITH DIFFERENCES	0	0	0	0	0
26 TOTAL INCOME (LOSS) ITEMS. COMBINE LNS 1 TO 25	0	0	0	0	0
27 TOTAL EXPENSE/DEDUCTION ITEM FROM PT III, LN 38	4,601,408	0	4,601,408	4,601,408	0
29A 1120 SUBGROUP RECON TOTALS. ADD LINES 26 THRU 28	4,601,408	0	4,601,408	4,601,408	0
30 RECONCILIATION TOTALS. ADD LINES 29A THRU 29C	4,601,408	0	4,601,408	4,601,408	0
COL C - PERMANENT DIFFERENCE					
1 INCOME (LOSS) FROM EQUITY METHOD FGN CORPS	0	0	0	0	0
2 GROSS FGN DIVIDENDS NOT PREVIOUS TAXED	0	0	0	0	0
3 SUBPART F, QEF AND SIMILAR INCOME INCLUSIONS	0	0	0	0	0
4 GROSS-UP FOR FOREIGN TAXES DEEMED PAID	0	0	0	0	0
5 GROSS FGN DISTRIBUTIONS PREVIOUSLY TAXED	0	0	0	0	0
6 INCOME (LOSS) FROM EQUITY METHOD U.S. CORPS	0	0	0	0	0
7 U.S. DIVIDENDS NOT ELIMINATED IN TAX CONSOL	0	0	0	0	0
8 MINORITY INTEREST FOR INCLUDIBLE CORPS	0	0	0	0	0
9 INCOME (LOSS) FROM U.S. PARTNERSHIPS	0	0	0	0	0
10 INCOME (LOSS) FROM FGN PARTNERSHIPS	0	0	0	0	0
11 INCOME (LOSS) FROM OTHER PASS-THRU ENTITIES	0	0	0	0	0
12 ITEMS RELATING TO REPORTABLE TRANSACTIONS	0	0	0	0	0
13 INTEREST INCOME	0	0	0	0	0
14 TOTAL ACCRUAL TO CASH ADJUSTMENT	0	0	0	0	0
15 HEDGING TRANSACTIONS	0	0	0	0	0
16 MARK-TO-MARKET INCOME (LOSS)	0	0	0	0	0
17 COST OF GOODS SOLD	0	0	0	0	0
18 SALES VERSUS LEASE	0	0	0	0	0
19 SECTION 481(A) ADJUSTMENTS	0	0	0	0	0
20 UNEARNED/DEFERRED REVENUE	0	0	0	0	0
21 INCOME RECOGNITION FROM LONG-TERM CONTRACTS	0	0	0	0	0
22 ORIGINAL ISSUE DISCOUNT AND OTHER IMPUTED INT	0	0	0	0	0
23A INCOME STMT GAIN/LOSS ON SALES OTHER THAN INVENTORY AND FLOW THRU ENTITIES	0	0	0	0	0
B GROSS CAP GAIN FROM SCH D EXCLUDING FLOW THRU	0	0	0	0	0
C GROSS CAP LOSS FROM SCH D EXCLUDING FLOW THRU	0	0	0	0	0
D GAIN/LOSS REPORTED ON FORM 4797, LINE 17					

2022 CONS. FEDERAL 1120 TAX RETURN

HISTOGEN, INC. AND SUBSIDIARIES
 20-3183915
 Year: 2022

	CONSOL 20-3183915	Elimination	Subtotal	HISTOGEN 20-3183915	THERAPEUTICS 26-0461023
EXCL FLOW THRU, ABNDNMT LOSSES & WORTHLESS STK	0	0	0	0	0
E ABANDONMENT LOSSES	0	0	0	0	0
F WORTHLESS STOCK LOSSES	0	0	0	0	0
G OTHER GAIN/LOSS ON DISPOSITION OF ASSETS OTHER THAN INVENTORY	0	0	0	0	0
24 CAPITAL LOSS LIMITATION AND CARRYFORWARD USED	0	0	0	0	0
25 OTHER INCOME (LOSS) ITEMS WITH DIFFERENCES	0	0	0	0	0
26 TOTAL INCOME (LOSS) ITEMS. COMBINE LNS 1 TO 25	0	0	0	0	0
27 TOTAL EXPENSE/DEDUCTION ITEM FROM PT III, LN 38	221,271	0	221,271	221,271	0
29A 1120 SUBGROUP RECON TOTAL. ADD LINES 26 THRU 28	221,271	0	221,271	221,271	0
30 RECONCILIATION TOTALS. ADD LINES 29A THRU 29C	221,271	0	221,271	221,271	0
COL D - INCOME (LOSS) PER TAX RETURN	0	0	0	0	0
2 GROSS FGN DIVIDENDS NOT PREVIOUS TAXED	0	0	0	0	0
3 SUBPART F, QEF AND SIMILAR INCOME INCLUSIONS	0	0	0	0	0
4 GROSS-UP FOR FOREIGN TAXES DEEMED PAID	0	0	0	0	0
7 U.S. DIVIDENDS NOT ELIMINATED IN TAX CONSOL	0	0	0	0	0
9 INCOME (LOSS) FROM U.S. PARTNERSHIPS	0	0	0	0	0
10 INCOME (LOSS) FROM FGN PARTNERSHIPS	0	0	0	0	0
11 INCOME (LOSS) FROM OTHER PASS-THRU ENTITIES	0	0	0	0	0
12 ITEMS RELATING TO REPORTABLE TRANSACTIONS	0	0	0	0	0
13 INTEREST INCOME	43,080	0	43,080	43,080	0
14 TOTAL ACCRUAL TO CASH ADJUSTMENT	0	0	0	0	0
15 HEDGING TRANSACTIONS	0	0	0	0	0
16 MARK-TO-MARKET INCOME (LOSS)	0	0	0	0	0
17 COST OF GOODS SOLD	0	0	0	0	0
18 SALES VERSUS LEASE	0	0	0	0	0
19 SECTION 481(A) ADJUSTMENTS	0	0	0	0	0
20 UNEARNED/DEFERRED REVENUE	0	0	0	0	0
21 INCOME RECOGNITION FROM LONG-TERM CONTRACTS	0	0	0	0	0
22 ORIGINAL ISSUE DISCOUNT AND OTHER IMPUTED INT	0	0	0	0	0
23B GROSS CAP GAIN FROM SCH D EXCLUDING FLOW THRU	0	0	0	0	0
C GROSS CAP LOSS FROM SCH D EXCLUDING FLOW THRU	0	0	0	0	0
D GAIN/LOSS REPORTED ON FORM 4797, LINE 17					

2022 CONS. FEDERAL 1120 TAX RETURN

HISTOGEN, INC. AND SUBSIDIARIES
 20-3183915
 Year: 2022

	CONSOL 20-3183915	Elimination	Subtotal	HISTOGEN 20-3183915	THERAPEUTICS 26-0461023
EXCL FLOW THRU, ABNDNMT LOSSES & WORTHLESS STK	0	0	0	0	0
E ABANDONMENT LOSSES	0	0	0	0	0
F WORTHLESS STOCK LOSSES	0	0	0	0	0
G OTHER GAIN/LOSS ON DISPOSITION OF ASSETS OTHER THAN INVENTORY	0	0	0	0	0
24 CAPITAL LOSS LIMITATION AND CARRYFORWARD USED	0	0	0	0	0
25 OTHER INCOME (LOSS) ITEMS WITH DIFFERENCES	0	0	0	0	0
26 TOTAL INCOME (LOSS) ITEMS. COMBINE LNS 1 TO 25	43,080	0	43,080	43,080	0
27 TOTAL EXPENSE/DEDUCTION ITEM FROM PT III, LN 38	(5,542,033)	0	(5,542,033)	(5,542,033)	0
28 OTHER INC (LOSS) EXP (DED) ITEMS WITH NO DIFF	(249,627)	0	(249,627)	(249,627)	0
29A 1120 SUBGROUP RECON TOTALS. ADD LINES 26 THRU 28	(5,748,580)	0	(5,748,580)	(5,748,580)	0
30 RECONCILIATION TOTALS. ADD LINES 29A THRU 29C	(5,748,580)	0	(5,748,580)	(5,748,580)	0

2022 CONS. FEDERAL 1120 TAX RETURN

HISTOGEN, INC. AND SUBSIDIARIES
 20-3183915
 Year: 2022

	CONSOL 20-3183915	Elimination	Subtotal	HISTOGEN 20-3183915	THERAPEUTICS 26-0461023
PART III RECON OF NET INCOME (LOSS) PER INCOME STMT					
OF INCLUDIBLE CORPS WITH TAXABLE INC PER RTN					
- EXPENSE/DEDUCTION ITEMS	0	0	0	0	0
COL A - EXPENSE PER INCOME STATEMENT					
1 U.S. CURRENT INCOME TAX EXPENSE	0	0	0	0	0
2 U.S. DEFERRED INCOME TAX EXPENSE	0	0	0	0	0
3 STATE AND LOCAL CURRENT INCOME TAX EXPENSE	1,600	0	1,600	1,600	0
4 STATE AND LOCAL DEFERRED INCOME TAX EXPENSE	0	0	0	0	0
5 FOREIGN CURRENT INCOME TAX EXPENSE	0	0	0	0	0
6 FOREIGN DEFERRED INCOME TAX EXPENSE	0	0	0	0	0
7 FOREIGN WITHHOLDING TAXES	0	0	0	0	0
8 INTEREST EXPENSE	1,916	0	1,916	1,916	0
9 STOCK OPTION EXPENSE	502,766	0	502,766	502,766	0
10 OTHER EQUITY-BASED COMPENSATION	0	0	0	0	0
11 MEALS AND ENTERTAINMENT	6,944	0	6,944	6,944	0
12 FINES AND PENALTIES	0	0	0	0	0
13 JUDGMENTS, DAMAGES, AWARDS AND SIMILAR COSTS	0	0	0	0	0
14 EXCESS PARACHUTE PAYMENTS	0	0	0	0	0
15 EXCESS SECTION 162(M) COMPENSATION	0	0	0	0	0
16 PENSION AND PROFIT SHARING	0	0	0	0	0
17 OTHER POST-RETIREMENT BENEFITS	0	0	0	0	0
18 DEFERRED COMPENSATION	0	0	0	0	0
19 CHARITABLE CONTRIBUTION OF CASH AND TANG PROP	0	0	0	0	0
20 CHARITABLE CONTRIBUTION OF INTANGIBLE PROPERTY	0	0	0	0	0
23 CURR YR ACQUISITION OR REORG INVEST BANKING FEES	0	0	0	0	0
24 CURR YR ACQUISITION OR REORG LEGAL & ACCTNG FEES	0	0	0	0	0
25 CURR YR ACQUISITION/REORG OTHER COSTS	0	0	0	0	0
26 AMORTIZATION/IMPAIRMENT OF GOODWILL	0	0	0	0	0
27 AMORT OF ACQUISITION, REORG AND START-UP COSTS	0	0	0	0	0
28 OTHER AMORTIZATION OR IMPAIRMENT WRITE-OFFS	0	0	0	0	0
29 RESERVE	0	0	0	0	0
30 DEPLETION	0	0	0	0	0
31 DEPRECIATION	139,507	0	139,507	139,507	0

2022 CONS. FEDERAL 1120 TAX RETURN

HISTOGEN, INC. AND SUBSIDIARIES
 20-3183915
 Year: 2022

	CONSOL 20-3183915	Elimination	Subtotal	HISTOGEN 20-3183915	THERAPEUTICS 26-0461023
32 BAD DEBT EXPENSE	0	0	0	0	0
33 CORPORATE OWNED LIFE INSURANCE PREMIUMS	0	0	0	0	0
34 PURCHASE VERSUS LEASE	0	0	0	0	0
35 RESEARCH AND DEVELOPMENT COSTS	1,428,797	0	1,428,797	1,428,797	0
36 SECTION 118 EXCLUSION	0	0	0	0	0
37 FDIC PREMIUMS PAID BY LARGE FIN INSTITUTIONS	0	0	0	0	0
38 OTHER EXPENSE/DEDUCTION ITEMS WITH DIFFERENCES	8,283,182	0	8,283,182	8,283,182	0
39 TOTAL EXPENSE/DEDUCTION ITEMS (ADD LNS 1 TO 38)	10,364,712	0	10,364,712	10,364,712	0
COL B - TEMPORARY DIFFERENCE					
1 U.S. CURRENT INCOME TAX EXPENSE	0	0	0	0	0
2 U.S. DEFERRED INCOME TAX EXPENSE	0	0	0	0	0
3 STATE AND LOCAL CURRENT INCOME TAX EXPENSE	1,600	0	1,600	1,600	0
4 STATE AND LOCAL DEFERRED INCOME TAX EXPENSE	0	0	0	0	0
5 FOREIGN CURRENT INCOME TAX EXPENSE	0	0	0	0	0
6 FOREIGN DEFERRED INCOME TAX EXPENSE	0	0	0	0	0
7 FOREIGN WITHHOLDING TAXES	0	0	0	0	0
8 INTEREST EXPENSE	0	0	0	0	0
9 STOCK OPTION EXPENSE	(283,095)	0	(283,095)	(283,095)	0
10 OTHER EQUITY-BASED COMPENSATION	0	0	0	0	0
11 MEALS AND ENTERTAINMENT	0	0	0	0	0
12 FINES AND PENALTIES	0	0	0	0	0
13 JUDGMENTS, DAMAGES, AWARDS AND SIMILAR COSTS	0	0	0	0	0
14 EXCESS PARACHUTE PAYMENTS	0	0	0	0	0
15 EXCESS SECTION 162(M) COMPENSATION	0	0	0	0	0
16 PENSION AND PROFIT SHARING	0	0	0	0	0
17 OTHER POST-RETIREMENT BENEFITS	0	0	0	0	0
18 DEFERRED COMPENSATION	0	0	0	0	0
19 CHARITABLE CONTRIBUTION OF CASH AND TANG PROP	0	0	0	0	0
20 CHARITABLE CONTRIBUTION OF INTANGIBLE PROPERTY	0	0	0	0	0
21 CHARITABLE CONTRIBUTION LIMITATION/CARRYFORWARD	0	0	0	0	0
22 DOMESTIC PRODUCTION ACTIVITIES DEDUCTION	0	0	0	0	0
23 CURR YR ACQUISITION OR REORG INVEST BANKING FEES	0	0	0	0	0
24 CURR YR ACQUISITION OR REORG LEGAL & ACCTNG FEES	0	0	0	0	0

2022 CONS. FEDERAL 1120 TAX RETURN

HISTOGEN, INC. AND SUBSIDIARIES
 20-3183915
 Year: 2022

	CONSOL 20-3183915	Elimination	Subtotal	HISTOGEN 20-3183915	THERAPEUTICS 26-0461023
25 CURR YR ACQUISITION/REORG OTHER COSTS	0	0	0	0	0
26 AMORTIZATION/IMPAIRMENT OF GOODWILL	0	0	0	0	0
27 AMORT OF ACQUISITION, REORG AND START-UP COSTS	0	0	0	0	0
28 OTHER AMORTIZATION OR IMPAIRMENT WRITE-OFFS	153,895	0	153,895	153,895	0
29 RESERVE	0	0	0	0	0
30 DEPLETION	0	0	0	0	0
31 DEPRECIATION	78,313	0	78,313	78,313	0
32 BAD DEBT EXPENSE	0	0	0	0	0
33 CORPORATE OWNED LIFE INSURANCE PREMIUMS	0	0	0	0	0
34 PURCHASE VERSUS LEASE	0	0	0	0	0
35 RESEARCH AND DEVELOPMENT COSTS	(878,506)	0	(878,506)	(878,506)	0
36 SECTION 118 EXCLUSION	0	0	0	0	0
37 FDIC PREMIUMS PAID BY LARGE FIN INSTITUTIONS	0	0	0	0	0
38 OTHER EXPENSE/DEDUCTION ITEMS WITH DIFFERENCES	(3,673,615)	0	(3,673,615)	(3,673,615)	0
39 TOTAL EXPENSE/DEDUCTION ITEMS (ADD LNS 1 TO 38)	(4,601,408)	0	(4,601,408)	(4,601,408)	0
COL C - PERMANENT DIFFERENCE					
1 U.S. CURRENT INCOME TAX EXPENSE	0	0	0	0	0
2 U.S. DEFERRED INCOME TAX EXPENSE	0	0	0	0	0
3 STATE AND LOCAL CURRENT INCOME TAX EXPENSE	(1,600)	0	(1,600)	(1,600)	0
4 STATE AND LOCAL DEFERRED INCOME TAX EXPENSE	0	0	0	0	0
5 FOREIGN CURRENT INCOME TAX EXPENSE	0	0	0	0	0
6 FOREIGN DEFERRED INCOME TAX EXPENSE	0	0	0	0	0
7 FOREIGN WITHHOLDING TAXES	0	0	0	0	0
8 INTEREST EXPENSE	0	0	0	0	0
9 STOCK OPTION EXPENSE	(219,671)	0	(219,671)	(219,671)	0
10 OTHER EQUITY-BASED COMPENSATION	0	0	0	0	0
11 MEALS AND ENTERTAINMENT	0	0	0	0	0
12 FINES AND PENALTIES	0	0	0	0	0
13 JUDGMENTS, DAMAGES, AWARDS AND SIMILAR COSTS	0	0	0	0	0
14 EXCESS PARACHUTE PAYMENTS	0	0	0	0	0
15 EXCESS SECTION 162(M) COMPENSATION	0	0	0	0	0
16 PENSION AND PROFIT SHARING	0	0	0	0	0
17 OTHER POST-RETIREMENT BENEFITS	0	0	0	0	0

2022 CONS. FEDERAL 1120 TAX RETURN

HISTOGEN, INC. AND SUBSIDIARIES
 20-3183915
 Year: 2022

	CONSOL 20-3183915	Elimination	Subtotal	HISTOGEN 20-3183915	THERAPEUTICS 26-0461023
18 DEFERRED COMPENSATION	0	0	0	0	0
19 CHARITABLE CONTRIBUTION OF CASH AND TANG PROP	0	0	0	0	0
20 CHARITABLE CONTRIBUTION OF INTANGIBLE PROPERTY	0	0	0	0	0
21 CHARITABLE CONTRIBUTION LIMITATION/CARRYFORWARD	0	0	0	0	0
22 DOMESTIC PRODUCTION ACTIVITIES DEDUCTION	0	0	0	0	0
23 CURR YR ACQUISITION OR REORG INVEST BANKING FEES	0	0	0	0	0
24 CURR YR ACQUISITION OR REORG LEGAL & ACCTNG FEES	0	0	0	0	0
25 CURR YR ACQUISITION/REORG OTHER COSTS	0	0	0	0	0
26 AMORTIZATION/IMPAIRMENT OF GOODWILL	0	0	0	0	0
27 AMORT OF ACQUISITION, REORG AND START-UP COSTS	0	0	0	0	0
28 OTHER AMORTIZATION OR IMPAIRMENT WRITE-OFFS	0	0	0	0	0
29 RESERVE	0	0	0	0	0
30 DEPLETION	0	0	0	0	0
31 DEPRECIATION	0	0	0	0	0
32 BAD DEBT EXPENSE	0	0	0	0	0
33 CORPORATE OWNED LIFE INSURANCE PREMIUMS	0	0	0	0	0
34 PURCHASE VERSUS LEASE	0	0	0	0	0
35 RESEARCH AND DEVELOPMENT COSTS	0	0	0	0	0
36 SECTION 118 EXCLUSION	0	0	0	0	0
37 FDIC PREMIUMS PAID BY LARGE FIN INSTITUTIONS	0	0	0	0	0
38 OTHER EXPENSE/DEDUCTION ITEMS WITH DIFFERENCES	0	0	0	0	0
39 TOTAL EXPENSE/DEDUCTION ITEMS (ADD LNS 1 TO 38)	(221,271)	0	(221,271)	(221,271)	0
COL D - DEDUCTION PER TAX RETURN					
3 STATE AND LOCAL CURRENT INCOME TAX EXPENSE	1,600	0	1,600	1,600	0
5 FOREIGN CURRENT INCOME TAX EXPENSE	0	0	0	0	0
7 FOREIGN WITHHOLDING TAXES	0	0	0	0	0
8 INTEREST EXPENSE	1,916	0	1,916	1,916	0
9 STOCK OPTION EXPENSE	0	0	0	0	0
10 OTHER EQUITY-BASED COMPENSATION	0	0	0	0	0
11 MEALS AND ENTERTAINMENT	6,944	0	6,944	6,944	0
12 FINES AND PENALTIES	0	0	0	0	0
13 JUDGMENTS, DAMAGES, AWARDS AND SIMILAR COSTS	0	0	0	0	0
14 EXCESS PARACHUTE PAYMENTS	0	0	0	0	0

2022 CONS. FEDERAL 1120 TAX RETURN

HISTOGEN, INC. AND SUBSIDIARIES
 20-3183915
 Year: 2022

	CONSOL 20-3183915	Elimination	Subtotal	HISTOGEN 20-3183915	THERAPEUTICS 26-0461023
15 EXCESS SECTION 162(M) COMPENSATION	0	0	0	0	0
16 PENSION AND PROFIT SHARING	0	0	0	0	0
17 OTHER POST-RETIREMENT BENEFITS	0	0	0	0	0
18 DEFERRED COMPENSATION	0	0	0	0	0
19 CHARITABLE CONTRIBUTION OF CASH AND TANG PROP	0	0	0	0	0
20 CHARITABLE CONTRIBUTION OF INTANGIBLE PROPERTY	0	0	0	0	0
21 CHARITABLE CONTRIBUTION LIMITATION	0	0	0	0	0
22 DOMESTIC PRODUCTION ACTIVITIES DEDUCTION	0	0	0	0	0
23 CURR YR ACQUISITION OR REORG INVEST BANKING FEES	0	0	0	0	0
24 CURR YR ACQUISITION OR REORG LEGAL & ACCTNG FEES	0	0	0	0	0
25 CURR YR ACQUISITION/REORG OTHER COSTS	0	0	0	0	0
26 AMORTIZATION/IMPAIRMENT OF GOODWILL	0	0	0	0	0
27 AMORT OF ACQUISITION, REORG AND START-UP COSTS	0	0	0	0	0
28 OTHER AMORTIZATION OR IMPAIRMENT WRITE-OFFS	153,895	0	153,895	153,895	0
29 RESERVE	0	0	0	0	0
30 DEPLETION	0	0	0	0	0
31 DEPRECIATION	217,820	0	217,820	217,820	0
32 BAD DEBT EXPENSE	0	0	0	0	0
33 CORPORATE OWNED LIFE INSURANCE PREMIUMS	0	0	0	0	0
34 PURCHASE VERSUS LEASE	0	0	0	0	0
35 RESEARCH AND DEVELOPMENT COSTS	550,291	0	550,291	550,291	0
36 SECTION 118 EXCLUSION	0	0	0	0	0
37 FDIC PREMIUMS PAID BY LARGE FIN INSTITUTIONS	0	0	0	0	0
38 OTHER EXPENSE/DEDUCTION ITEMS WITH DIFFERENCES	4,609,567	0	4,609,567	4,609,567	0
39 TOTAL EXPENSE/DEDUCTION ITEMS (ADD LNS 1 TO 38)	5,542,033	0	5,542,033	5,542,033	0

2022 CONS. FEDERAL 1120 TAX RETURN

HISTOGEN, INC. AND SUBSIDIARIES
 20-3183915
 Year: 2022

	CONSOL 20-3183915	Elimination	Subtotal	HISTOGEN 20-3183915	THERAPEUTICS 26-0461023
PART III GENERAL BUS CR FROM A NON-PASSIVE ACTIVITY					
1A INVESTMENT CREDIT (FORM 3468, PART II)	0	0	0	0	0
B ADVANCED MANUFACTURING PRODUCTION (FORM 7207)	0	0	0	0	0
C CREDIT FOR INCREASING RESEARCH ACTIVITIES	330,389	0	330,389	330,389	0
D LOW-INCOME HOUSING CREDIT (CARRYFORWARD ONLY)	0	0	0	0	0
E DISABLED ACCESS CREDIT (FORM 8826)	0	0	0	0	0
F RENEWABLE ELECTRICITY PROD CR (FORM 8835 PART I)	0	0	0	0	0
G INDIAN EMPLOYMENT CREDIT	0	0	0	0	0
H ORPHAN DRUG CREDIT (FORM 8820)	0	0	0	0	0
I NEW MARKET CREDIT (FORM 8874)	0	0	0	0	0
J CR FOR SMALL EMPLOYER PENSION STARTUP COST	0	0	0	0	0
K CR FOR EMPLOYER-PROVIDED CHILD CARE FAC & SVC	0	0	0	0	0
L BIODIESEL AND RENEWABLE DIESEL FUELS CREDIT	0	0	0	0	0
M LOW SULFUR DIESEL FUEL PRODUCTION CREDIT	0	0	0	0	0
N DISTILLED SPIRITS CREDIT	0	0	0	0	0
O NON-CONVENTIONAL SOURCE FUEL CREDIT	0	0	0	0	0
P ENERGY EFFICIENT HOME CREDIT	0	0	0	0	0
Q ENERGY EFFICIENT APPLIANCE CREDIT	0	0	0	0	0
R ALTERNATIVE MOTOR VEHICLE CREDIT	0	0	0	0	0
S ALTERNATIVE FUEL VEHICLE REFUELING PROPERTY CR	0	0	0	0	0
T ENHANCED OIL RECOVERY CREDIT	0	0	0	0	0
U MINE RESCUE TEAM TRAINING CREDIT	0	0	0	0	0
V AGRICULTURAL CHEMICALS SECURITY CREDIT	0	0	0	0	0
W CREDIT FOR EMPLOYER DIFFERENTIAL WAGE PAYMENTS	0	0	0	0	0
X CARBON OXIDE SEQUESTRATION CREDIT	0	0	0	0	0
Y QUALIFIED PLUG-IN ELEC DRIVE MOTOR VEHICLE CR	0	0	0	0	0
AA EMPLOYEE RETENTION CREDIT	0	0	0	0	0
BB GENERAL CR FROM AN ELECTING LARGE PARTNERSHIP	0	0	0	0	0
ZZ OTHER	0	0	0	0	0
2 ADD LINES 1A THRU 1ZZ	330,389	0	330,389	330,389	0
3 ENTER AMOUNT FROM FORM 8844	0	0	0	0	0
4A INVESTMENT CREDIT (FORM 3468, PART III)	0	0	0	0	0

2022 CONS. FEDERAL 1120 TAX RETURN

HISTOGEN, INC. AND SUBSIDIARIES
 20-3183915
 Year: 2022

	CONSOL 20-3183915	Elimination	Subtotal	HISTOGEN 20-3183915	THERAPEUTICS 26-0461023
B WORK OPPORTUNITY CREDIT (FORM 5884)	0	0	0	0	0
C BIOFUEL PRODUCER CREDIT (FORM 6478)	0	0	0	0	0
D LOW-INCOME HOUSING CR (FORM 8586, PART II)	0	0	0	0	0
E RENEWABLE ELECTRICITY (FORM 8835)	0	0	0	0	0
F EMPLOYER SOC SEC & MEDICARE TAXES (FORM 8846)	0	0	0	0	0
G QUALIFIED RAILROAD TRACK MAINTENANCE (FORM 8900)	0	0	0	0	0
H CR FOR SMALL EMPLOYER HEALTH INSURANCE PREMIUMS	0	0	0	0	0
I INCREASING RESEARCH ACTIVITIES	0	0	0	0	0
J EMPLOYER CR FOR PAID FAMILY & MEDICAL LEAVE	0	0	0	0	0
Z OTHER	0	0	0	0	0
5 ADD LINES 4A THRU 4Z	0	0	0	0	0
6 ADD LINES 2, 3 AND 5	330,389	0	330,389	330,389	0

2022 CONS. FEDERAL 1120 TAX RETURN

HISTOGEN, INC. AND SUBSIDIARIES
 20-3183915
 Year: 2022

	CONSOL 20-3183915	Elimination	Subtotal	HISTOGEN 20-3183915	THERAPEUTICS 26-0461023
PART III GENERAL BUSINESS CREDIT CARRYFORWARDS					
1A INVESTMENT CREDIT (FORM 3468, PART II)	0	0	0	0	0
B ADVANCED MANUFACTURING PRODUCTION (FORM 7207)	0	0	0	0	0
C CREDIT FOR INCREASING RESEARCH ACTIVITIES	1,360,591	0	1,360,591	1,360,591	0
D LOW-INCOME HOUSING CREDIT (FORM 8586 PART I)	0	0	0	0	0
E DISABLED ACCESS CREDIT (FORM 8826)	0	0	0	0	0
F RENEWABLE ELECTRICITY PROD CR (FORM 8835 PART I)	0	0	0	0	0
G INDIAN EMPLOYMENT CREDIT	0	0	0	0	0
H ORPHAN DRUG CREDIT (FORM 8820)	0	0	0	0	0
I NEW MARKET CREDIT (FORM 8874)	0	0	0	0	0
J CR FOR SMALL EMPLOYER PENSION STARTUP COST	0	0	0	0	0
K CR FOR EMPLOYER-PROVIDED CHILD CARE FAC & SVC	0	0	0	0	0
L BIODIESEL AND RENEWABLE DIESEL FUELS CREDIT	0	0	0	0	0
M LOW SULFUR DIESEL FUEL PRODUCTION CREDIT	0	0	0	0	0
N DISTILLED SPIRITS CREDIT	0	0	0	0	0
O NON-CONVENTIONAL SOURCE FUEL CREDIT	0	0	0	0	0
P ENERGY EFFICIENT HOME CREDIT	0	0	0	0	0
Q ENERGY EFFICIENT APPLIANCE CREDIT	0	0	0	0	0
R ALTERNATIVE MOTOR VEHICLE CREDIT	0	0	0	0	0
S ALTERNATIVE FUEL VEHICLE REFUELING PROPERTY CR	0	0	0	0	0
T ENHANCED OIL RECOVERY CREDIT	0	0	0	0	0
U MINE RESCUE TEAM TRAINING CREDIT	0	0	0	0	0
V AGRICULTURAL CHEMICALS SECURITY CREDIT	0	0	0	0	0
W CREDIT FOR EMPLOYER DIFFERENTIAL WAGE PAYMENTS	0	0	0	0	0
X CARBON OXIDE SEQUESTRATION CREDIT	0	0	0	0	0
Y QUALIFIED PLUG-IN ELEC DRIVE MOTOR VEHICLE CR	0	0	0	0	0
Z QUALIFIED PLUG-IN ELECTRIC VEHICLE CR (C/F ONLY)	0	0	0	0	0
AA EMPLOYEE RETENTION CREDIT	0	0	0	0	0
BB GENERAL CR FROM AN ELECTING LARGE PARTNERSHIP	0	0	0	0	0
ZZ OTHER	0	0	0	0	0
2 ADD LINES 1A THRU 1ZZ	1,360,591	0	1,360,591	1,360,591	0
3 ENTER AMOUNT FROM FORM 8844	0	0	0	0	0

2022 CONS. FEDERAL 1120 TAX RETURN

HISTOGEN, INC. AND SUBSIDIARIES
 20-3183915
 Year: 2022

	CONSOL 20-3183915	Elimination	Subtotal	HISTOGEN 20-3183915	THERAPEUTICS 26-0461023
4A INVESTMENT CREDIT (FORM 3468, PART III)	0	0	0	0	0
B WORK OPPORTUNITY CREDIT (FORM 5884)	0	0	0	0	0
C BIOFUEL PRODUCER CREDIT (FORM 6478)	0	0	0	0	0
D LOW-INCOME HOUSING CR (FORM 8586, PART II)	0	0	0	0	0
E RENEWABLE ELECTRICTY (FORM 8835)	0	0	0	0	0
F EMPLOYER SOC SEC & MEDICARE TAXES (FORM 8846)	0	0	0	0	0
G QUALIFIED RAILROAD TRACK MAINTENANCE (FORM 8900)	0	0	0	0	0
H SMALL EMPLOYER HEALTH INSURANCE PREMIUMS	0	0	0	0	0
I INCREASING RESEARCH ACTIVITIES	0	0	0	0	0
J EMPLOYER CR FOR PAID FAMILY & MEDICAL LEAVE	0	0	0	0	0
Z OTHER	0	0	0	0	0
5 ADD LINES 4A THRU 4Z	0	0	0	0	0
6 ADD LINES 2, 3 AND 5	1,360,591	0	1,360,591	1,360,591	0

2022 CONS. FEDERAL 1120 TAX RETURN

HISTOGEN, INC. AND SUBSIDIARIES
 20-3183915
 Year: 2022

	CONSOL 20-3183915	Elimination	Subtotal	HISTOGEN 20-3183915	THERAPEUTICS 26-0461023
***** * FORM 3800, PART III WITH BOXES A AND B * *****					
1A INVESTMENT CREDIT (FORM 3468, PART II):					
TOTAL CURRENT YEAR CREDIT EXCLUDING PASS-THRU	0	0	0	0	0
CREDITS FROM PASS-THRU ENTITIES:					
(A) PTE GEN BUS NON-PASSIVE	0	0	0	0	0
(B) PTE GEN BUS PASSIVE	0	0	0	0	0
CREDITS FROM NON-PASS THRU ENTITIES:					
(A) NON-PTE GEN BUS NON-PASSIVE	0	0	0	0	0
(B) NON-PTE GEN BUS PASSIVE	0	0	0	0	0
TOTAL CY GENERAL BUS CREDITS INCLUDING PTE:					
(A) CY GENERAL BUS CR INCL PTE NON-PASSIVE	0	0	0	0	0
(B) CY GENERAL BUS CR INCL PTE PASSIVE	0	0	0	0	0
TOTAL OF TYPES A AND B	0	0	0	0	0
1B ADVANCED MANUFACTURING PROD CREDIT (FORM 7207)					
TOTAL CURRENT YEAR CREDIT EXCLUDING PASS-THRU	0	0	0	0	0
CREDITS FROM PASS-THRU ENTITIES:					
(A) PTE GEN BUS NON-PASSIVE	0	0	0	0	0
(B) PTE GEN BUS PASSIVE	0	0	0	0	0
CREDITS FROM NON-PASS THRU ENTITIES:					
(A) NON-PTE GEN BUS NON-PASSIVE	0	0	0	0	0
(B) NON-PTE GEN BUS PASSIVE	0	0	0	0	0
TOTAL CY GENERAL BUS CREDITS INCLUDING PTE:					
(A) CY GENERAL BUS CR INCL PTE NON-PASSIVE	0	0	0	0	0
(B) CY GENERAL BUS CR INCL PTE PASSIVE	0	0	0	0	0
TOTAL OF TYPES A AND B	0	0	0	0	0
1C CREDIT FOR INCREASING RESEARCH ACT (FORM 6765):	0	0	0	0	0
TOTAL CURRENT YEAR CREDIT EXCLUDING PASS-THRU	330,389	0	330,389	330,389	0
CREDITS FROM PASS-THRU ENTITIES:					

2022 CONS. FEDERAL 1120 TAX RETURN

HISTOGEN, INC. AND SUBSIDIARIES
 20-3183915
 Year: 2022

	CONSOL 20-3183915	Elimination	Subtotal	HISTOGEN 20-3183915	THERAPEUTICS 26-0461023
(A) PTE GEN BUS NON-PASSIVE	0	0	0	0	0
(B) PTE GEN BUS PASSIVE	0	0	0	0	0
CREDITS FROM NON-PASS THRU ENTITIES:					
(A) NON-PTE GEN BUS NON-PASSIVE	330,389	0	330,389	330,389	0
(B) NON-PTE GEN BUS PASSIVE	0	0	0	0	0
TOTAL CY GENERAL BUS CREDITS INCLUDING PTE:					
(A) CY GENERAL BUS CR INCL PTE NON-PASSIVE	330,389	0	330,389	330,389	0
(B) CY GENERAL BUS CR INCL PTE PASSIVE	0	0	0	0	0
TOTAL OF TYPES A AND B	330,389	0	330,389	330,389	0
1E DISABLED ACCESS CREDIT (FORM 8826):					
TOTAL CURRENT YEAR CREDIT EXCLUDING PASS-THRU	0	0	0	0	0
(A) PTE GEN BUS NON-PASSIVE	0	0	0	0	0
(B) PTE GEN BUS PASSIVE	0	0	0	0	0
CREDITS FROM NON-PASS THRU ENTITIES:					
(A) NON-PTE GEN BUS NON-PASSIVE	0	0	0	0	0
(B) NON-PTE GEN BUS PASSIVE	0	0	0	0	0
TOTAL CY GENERAL BUS CREDITS INCLUDING PTE:					
(A) CY GENERAL BUS CR INCL PTE NON-PASSIVE	0	0	0	0	0
(B) CY GENERAL BUS CR INCL PTE PASSIVE	0	0	0	0	0
TOTAL OF TYPES A AND B	0	0	0	0	0
1F RENEWABLE ELECTRICITY PROD CR (FORM 8835 PT I):					
TOTAL CURRENT YEAR CREDIT EXCLUDING PASS-THRU	0	0	0	0	0
CREDITS FROM PASS-THRU ENTITIES:					
(A) PTE GEN BUS NON-PASSIVE	0	0	0	0	0
(B) PTE GEN BUS PASSIVE	0	0	0	0	0
CREDITS FROM NON-PASS THRU ENTITIES:					
(A) NON-PTE GEN BUS NON-PASSIVE	0	0	0	0	0
(B) NON-PTE GEN BUS PASSIVE	0	0	0	0	0
TOTAL CY GENERAL BUS CREDITS INCLUDING PTE:					
(A) CY GENERAL BUS CR INCL PTE NON-PASSIVE	0	0	0	0	0
(B) CY GENERAL BUS CR INCL PTE PASSIVE	0	0	0	0	0

2022 CONS. FEDERAL 1120 TAX RETURN

HISTOGEN, INC. AND SUBSIDIARIES
 20-3183915
 Year: 2022

	CONSOL 20-3183915	Elimination	Subtotal	HISTOGEN 20-3183915	THERAPEUTICS 26-0461023
TOTAL OF TYPES A AND B	0	0	0	0	0
1G INDIAN EMPLOYMENT CREDIT (FORM 8845):					
TOTAL CURRENT YEAR CREDIT EXCLUDING PASS-THRU	0	0	0	0	0
CREDITS FROM PASS-THRU ENTITIES:					
(A) PTE GEN BUS NON-PASSIVE	0	0	0	0	0
(B) PTE GEN BUS PASSIVE	0	0	0	0	0
CREDITS FROM NON-PASS THRU ENTITIES:					
(A) NON-PTE GEN BUS NON-PASSIVE	0	0	0	0	0
(B) NON-PTE GEN BUS PASSIVE	0	0	0	0	0
TOTAL CY GENERAL BUS CREDITS INCLUDING PTE:					
(A) CY GENERAL BUS CR INCL PTE NON-PASSIVE	0	0	0	0	0
(B) CY GENERAL BUS CR INCL PTE PASSIVE	0	0	0	0	0
TOTAL OF TYPES A AND B	0	0	0	0	0
1H ORPHAN DRUG CREDIT (FORM 8820):					
TOTAL CURRENT YEAR CREDIT EXCLUDING PASS-THRU	0	0	0	0	0
CREDITS FROM PASS-THRU ENTITIES:					
(A) PTE GEN BUS NON-PASSIVE	0	0	0	0	0
(B) PTE GEN BUS PASSIVE	0	0	0	0	0
CREDITS FROM NON-PASS THRU ENTITIES:					
(A) NON-PTE GEN BUS NON-PASSIVE	0	0	0	0	0
(B) NON-PTE GEN BUS PASSIVE	0	0	0	0	0
TOTAL CY GENERAL BUS CREDITS INCLUDING PTE:					
(A) CY GENERAL BUS CR INCL PTE NON-PASSIVE	0	0	0	0	0
(B) CY GENERAL BUS CR INCL PTE PASSIVE	0	0	0	0	0
TOTAL OF TYPES A AND B	0	0	0	0	0
1I NEW MARKET CREDIT (FORM 8874):					
TOTAL CURRENT YEAR CREDIT EXCLUDING PASS-THRU	0	0	0	0	0
CREDITS FROM PASS-THRU ENTITIES:					
(A) PTE GEN BUS NON-PASSIVE	0	0	0	0	0
(B) PTE GEN BUS PASSIVE	0	0	0	0	0

2022 CONS. FEDERAL 1120 TAX RETURN

HISTOGEN, INC. AND SUBSIDIARIES
 20-3183915
 Year: 2022

	CONSOL 20-3183915	Elimination	Subtotal	HISTOGEN 20-3183915	THERAPEUTICS 26-0461023
CREDITS FROM NON-PASS THRU ENTITIES:					
(A) NON-PTE GEN BUS NON-PASSIVE	0	0	0	0	0
(B) NON-PTE GEN BUS PASSIVE	0	0	0	0	0
TOTAL CY GENERAL BUS CREDITS INCLUDING PTE:					
(A) CY GENERAL BUS CR INCL PTE NON-PASSIVE	0	0	0	0	0
(B) CY GENERAL BUS CR INCL PTE PASSIVE	0	0	0	0	0
TOTAL OF TYPES A AND B	0	0	0	0	0
1J CR FOR SMALL EMPLR PEN STARTUP COST (FORM 8881):					
TOTAL CURRENT YEAR CREDIT EXCLUDING PASS-THRU	0	0	0	0	0
CREDITS FROM PASS-THRU ENTITIES:					
(A) PTE GEN BUS NON-PASSIVE	0	0	0	0	0
(B) PTE GEN BUS PASSIVE	0	0	0	0	0
CREDITS FROM NON-PASS THRU ENTITIES:					
(A) NON-PTE GEN BUS NON-PASSIVE	0	0	0	0	0
(B) NON-PTE GEN BUS PASSIVE	0	0	0	0	0
TOTAL CY GENERAL BUS CREDITS INCLUDING PTE:					
(A) CY GENERAL BUS CR INCL PTE NON-PASSIVE	0	0	0	0	0
(B) CY GENERAL BUS CR INCL PTE PASSIVE	0	0	0	0	0
TOTAL OF TYPES A AND B	0	0	0	0	0
1K CR FOR EMPLR-PROVIDED CHLDCR SVC (FORM 8882):					
TOTAL CURRENT YEAR CREDIT EXCLUDING PASS-THRU	0	0	0	0	0
(A) PTE GEN BUS NON-PASSIVE	0	0	0	0	0
(B) PTE GEN BUS PASSIVE	0	0	0	0	0
CREDITS FROM NON-PASS THRU ENTITIES:					
(A) NON-PTE GEN BUS NON-PASSIVE	0	0	0	0	0
(B) NON-PTE GEN BUS PASSIVE	0	0	0	0	0
TOTAL CY GENERAL BUS CREDITS INCLUDING PTE:					
(A) CY GENERAL BUS CR INCL PTE NON-PASSIVE	0	0	0	0	0
(B) CY GENERAL BUS CR INCL PTE PASSIVE	0	0	0	0	0
TOTAL OF TYPES A AND B	0	0	0	0	0

2022 CONS. FEDERAL 1120 TAX RETURN

HISTOGEN, INC. AND SUBSIDIARIES
 20-3183915
 Year: 2022

	CONSOL 20-3183915	Elimination	Subtotal	HISTOGEN 20-3183915	THERAPEUTICS 26-0461023
1L BIODIESEL & RENEW DIESEL FUELS CR (FORM 8864):					
TOTAL CURRENT YEAR CREDIT EXCLUDING PASS-THRU	0	0	0	0	0
CREDITS FROM PASS-THRU ENTITIES:					
(A) PTE GEN BUS NON-PASSIVE	0	0	0	0	0
(B) PTE GEN BUS PASSIVE	0	0	0	0	0
CREDITS FROM NON-PASS THRU ENTITIES:					
(A) NON-PTE GEN BUS NON-PASSIVE	0	0	0	0	0
(B) NON-PTE GEN BUS PASSIVE	0	0	0	0	0
TOTAL CY GENERAL BUS CREDITS INCLUDING PTE:					
(A) CY GENERAL BUS CR INCL PTE NON-PASSIVE	0	0	0	0	0
(B) CY GENERAL BUS CR INCL PTE PASSIVE	0	0	0	0	0
TOTAL OF TYPES A AND B	0	0	0	0	0
1M LOW SULFUR DIESEL FUEL PROD CR (FORM 8896):					
TOTAL CURRENT YEAR CREDIT EXCLUDING PASS-THRU	0	0	0	0	0
CREDITS FROM PASS-THRU ENTITIES:					
(A) PTE GEN BUS NON-PASSIVE	0	0	0	0	0
(B) PTE GEN BUS PASSIVE	0	0	0	0	0
CREDITS FROM NON-PASS THRU ENTITIES:					
(A) NON-PTE GEN BUS NON-PASSIVE	0	0	0	0	0
(B) NON-PTE GEN BUS PASSIVE	0	0	0	0	0
TOTAL CY GENERAL BUS CREDITS INCLUDING PTE:					
(A) CY GENERAL BUS CR INCL PTE NON-PASSIVE	0	0	0	0	0
(B) CY GENERAL BUS CR INCL PTE PASSIVE	0	0	0	0	0
TOTAL OF TYPES A AND B	0	0	0	0	0
1N DISTILLED SPIRITS CREDIT (FORM 8906):					
TOTAL CURRENT YEAR CREDIT EXCLUDING PASS-THRU	0	0	0	0	0
CREDITS FROM PASS-THRU ENTITIES:					
(A) PTE GEN BUS NON-PASSIVE	0	0	0	0	0
(B) PTE GEN BUS PASSIVE	0	0	0	0	0
CREDITS FROM NON-PASS THRU ENTITIES:					
(A) NON-PTE GEN BUS NON-PASSIVE	0	0	0	0	0

2022 CONS. FEDERAL 1120 TAX RETURN

HISTOGEN, INC. AND SUBSIDIARIES
 20-3183915
 Year: 2022

	CONSOL 20-3183915	Elimination	Subtotal	HISTOGEN 20-3183915	THERAPEUTICS 26-0461023
(B) NON-PTE GEN BUS PASSIVE	0	0	0	0	0
TOTAL CY GENERAL BUS CREDITS INCLUDING PTE:					
(A) CY GENERAL BUS CR INCL PTE NON-PASSIVE	0	0	0	0	0
(B) CY GENERAL BUS CR INCL PTE PASSIVE	0	0	0	0	0
TOTAL OF TYPES A AND B	0	0	0	0	0
1P ENERGY EFFICIENT HOME CREDIT (FORM 8908):					
TOTAL CURRENT YEAR CREDIT EXCLUDING PASS-THRU	0	0	0	0	0
CREDITS FROM PASS-THRU ENTITIES:					
(A) PTE GEN BUS NON-PASSIVE	0	0	0	0	0
(B) PTE GEN BUS PASSIVE	0	0	0	0	0
CREDITS FROM NON-PASS THRU ENTITIES:					
(A) NON-PTE GEN BUS NON-PASSIVE	0	0	0	0	0
(B) NON-PTE GEN BUS PASSIVE	0	0	0	0	0
TOTAL CY GENERAL BUS CREDITS INCLUDING PTE:					
(A) CY GENERAL BUS CR INCL PTE NON-PASSIVE	0	0	0	0	0
(B) CY GENERAL BUS CR INCL PTE PASSIVE	0	0	0	0	0
TOTAL OF TYPES A AND B	0	0	0	0	0
1R ALTERNATIVE MOTOR VEHICLE CREDIT (FORM 8910):					
TOTAL CURRENT YEAR CREDIT EXCLUDING PASS-THRU	0	0	0	0	0
CREDITS FROM PASS-THRU ENTITIES:					
(A) PTE GEN BUS NON-PASSIVE	0	0	0	0	0
(B) PTE GEN BUS PASSIVE	0	0	0	0	0
CREDITS FROM NON-PASS THRU ENTITIES:					
(A) NON-PTE GEN BUS NON-PASSIVE	0	0	0	0	0
(B) NON-PTE GEN BUS PASSIVE	0	0	0	0	0
TOTAL CY GENERAL BUS CREDITS INCLUDING PTE:					
(A) CY GENERAL BUS CR INCL PTE NON-PASSIVE	0	0	0	0	0
(B) CY GENERAL BUS CR INCL PTE PASSIVE	0	0	0	0	0
TOTAL OF TYPES A AND B	0	0	0	0	0
1S ALT FUEL VEHICLE REFUELING PROP CR (FORM 8911):					

2022 CONS. FEDERAL 1120 TAX RETURN

HISTOGEN, INC. AND SUBSIDIARIES
 20-3183915
 Year: 2022

	CONSOL 20-3183915	Elimination	Subtotal	HISTOGEN 20-3183915	THERAPEUTICS 26-0461023
TOTAL CURRENT YEAR CREDIT EXCLUDING PASS-THRU	0	0	0	0	0
CREDITS FROM PASS-THRU ENTITIES:					
(A) PTE GEN BUS NON-PASSIVE	0	0	0	0	0
(B) PTE GEN BUS PASSIVE	0	0	0	0	0
CREDITS FROM NON-PASS THRU ENTITIES:					
(A) NON-PTE GEN BUS NON-PASSIVE	0	0	0	0	0
(B) NON-PTE GEN BUS PASSIVE	0	0	0	0	0
TOTAL CY GENERAL BUS CREDITS INCLUDING PTE:					
(A) CY GENERAL BUS CR INCL PTE NON-PASSIVE	0	0	0	0	0
(B) CY GENERAL BUS CR INCL PTE PASSIVE	0	0	0	0	0
TOTAL OF TYPES A AND B	0	0	0	0	0
1T ENHANCED OIL RECOVERY CREDIT (FORM 8830):					
TOTAL CURRENT YEAR CREDIT EXCLUDING PASS-THRU	0	0	0	0	0
CREDITS FROM PASS-THRU ENTITIES:					
(A) PTE GEN BUS NON-PASSIVE	0	0	0	0	0
(B) PTE GEN BUS PASSIVE	0	0	0	0	0
CREDITS FROM NON-PASS THRU ENTITIES:					
(A) NON-PTE GEN BUS NON-PASSIVE	0	0	0	0	0
(B) NON-PTE GEN BUS PASSIVE	0	0	0	0	0
TOTAL CY GENERAL BUS CREDITS INCLUDING PTE:					
(A) CY GENERAL BUS CR INCL PTE NON-PASSIVE	0	0	0	0	0
(B) CY GENERAL BUS CR INCL PTE PASSIVE	0	0	0	0	0
TOTAL OF TYPES A AND B	0	0	0	0	0
1U MINE RESCUE TEAM TRAINING CREDIT (FORM 8923):					
TOTAL CURRENT YEAR CREDIT EXCLUDING PASS-THRU	0	0	0	0	0
CREDITS FROM PASS-THRU ENTITIES:					
(A) PTE GEN BUS NON-PASSIVE	0	0	0	0	0
(B) PTE GEN BUS PASSIVE	0	0	0	0	0
CREDITS FROM NON-PASS THRU ENTITIES:					
(A) NON-PTE GEN BUS NON-PASSIVE	0	0	0	0	0
(B) NON-PTE GEN BUS PASSIVE	0	0	0	0	0

2022 CONS. FEDERAL 1120 TAX RETURN

HISTOGEN, INC. AND SUBSIDIARIES
 20-3183915
 Year: 2022

	CONSOL 20-3183915	Elimination	Subtotal	HISTOGEN 20-3183915	THERAPEUTICS 26-0461023
TOTAL CY GENERAL BUS CREDITS INCLUDING PTE:					
(A) CY GENERAL BUS CR INCL PTE NON-PASSIVE	0	0	0	0	0
(B) CY GENERAL BUS CR INCL PTE PASSIVE	0	0	0	0	0
TOTAL OF TYPES A AND B	0	0	0	0	0
1W CR FOR EMPLOYER DIFFL WAGE PYMTS (FORM 8932):					
TOTAL CURRENT YEAR CREDIT EXCLUDING PASS-THRU	0	0	0	0	0
CREDITS FROM PASS-THRU ENTITIES:					
(A) PTE GEN BUS NON-PASSIVE	0	0	0	0	0
(B) PTE GEN BUS PASSIVE	0	0	0	0	0
CREDITS FROM NON-PASS THRU ENTITIES:					
(A) NON-PTE GEN BUS NON-PASSIVE	0	0	0	0	0
(B) NON-PTE GEN BUS PASSIVE	0	0	0	0	0
TOTAL CY GENERAL BUS CREDITS INCLUDING PTE:					
(A) CY GENERAL BUS CR INCL PTE NON-PASSIVE	0	0	0	0	0
(B) CY GENERAL BUS CR INCL PTE PASSIVE	0	0	0	0	0
TOTAL OF TYPES A AND B	0	0	0	0	0
1X CARBON OXIDE SEQUESTRATION CR (FORM 8933):					
TOTAL CURRENT YEAR CREDIT EXCLUDING PASS-THRU	0	0	0	0	0
CREDITS FROM PASS-THRU ENTITIES:					
(A) PTE GEN BUS NON-PASSIVE	0	0	0	0	0
(B) PTE GEN BUS PASSIVE	0	0	0	0	0
CREDITS FROM NON-PASS THRU ENTITIES:					
(A) NON-PTE GEN BUS NON-PASSIVE	0	0	0	0	0
(B) NON-PTE GEN BUS PASSIVE	0	0	0	0	0
TOTAL CY GENERAL BUS CREDITS INCLUDING PTE:					
(A) CY GENERAL BUS CR INCL PTE NON-PASSIVE	0	0	0	0	0
(B) CY GENERAL BUS CR INCL PTE PASSIVE	0	0	0	0	0
TOTAL OF TYPES A AND B	0	0	0	0	0
1Y QUAL PLUG-IN ELEC MOTOR VEHICLE CR (FORM 8936):					
TOTAL CURRENT YEAR CREDIT EXCLUDING PASS-THRU	0	0	0	0	0

2022 CONS. FEDERAL 1120 TAX RETURN

HISTOGEN, INC. AND SUBSIDIARIES
 20-3183915
 Year: 2022

	CONSOL 20-3183915	Elimination	Subtotal	HISTOGEN 20-3183915	THERAPEUTICS 26-0461023
CREDITS FROM PASS-THRU ENTITIES:					
(A) PTE GEN BUS NON-PASSIVE	0	0	0	0	0
(B) PTE GEN BUS PASSIVE	0	0	0	0	0
CREDITS FROM NON-PASS THRU ENTITIES:					
(A) NON-PTE GEN BUS NON-PASSIVE	0	0	0	0	0
(B) NON-PTE GEN BUS PASSIVE	0	0	0	0	0
TOTAL CY GENERAL BUS CREDITS INCLUDING PTE:					
(A) CY GENERAL BUS CR INCL PTE NON-PASSIVE	0	0	0	0	0
(B) CY GENERAL BUS CR INCL PTE PASSIVE	0	0	0	0	0
TOTAL OF TYPES A AND B	0	0	0	0	0
1AA CR FOR DISASTER AREA EMPLOYERS (FORM 5884-A)					
TOTAL CURRENT YEAR CREDIT EXCLUDING PASS-THRU	0	0	0	0	0
CREDITS FROM PASS-THRU ENTITIES:					
(A) PTE GEN BUS NON-PASSIVE	0	0	0	0	0
(B) PTE GEN BUS PASSIVE	0	0	0	0	0
CREDITS FROM NON-PASS THRU ENTITIES:					
(A) NON-PTE GEN BUS NON-PASSIVE	0	0	0	0	0
(B) NON-PTE GEN BUS PASSIVE	0	0	0	0	0
TOTAL CY GENERAL BUS CREDITS INCLUDING PTE:					
(A) CY GENERAL BUS CR INCL PTE NON-PASSIVE	0	0	0	0	0
(B) CY GENERAL BUS CR INCL PTE PASSIVE	0	0	0	0	0
TOTAL OF TYPES A AND B	0	0	0	0	0
1ZZ QUAL COMML CLEAN VEHICLE CR (FORM 8936-A):					
TOTAL CURRENT YEAR CREDIT EXCLUDING PASS-THRU	0	0	0	0	0
CREDITS FROM PASS-THRU ENTITIES:					
(A) PTE GEN BUS NON-PASSIVE	0	0	0	0	0
(B) PTE GEN BUS PASSIVE	0	0	0	0	0
CREDITS FROM NON-PASS THRU ENTITIES:					
(A) NON-PTE GEN BUS NON-PASSIVE	0	0	0	0	0
(B) NON-PTE GEN BUS PASSIVE	0	0	0	0	0
TOTAL CY GENERAL BUS CREDITS INCLUDING PTE:					

2022 CONS. FEDERAL 1120 TAX RETURN

HISTOGEN, INC. AND SUBSIDIARIES
 20-3183915
 Year: 2022

	CONSOL 20-3183915	Elimination	Subtotal	HISTOGEN 20-3183915	THERAPEUTICS 26-0461023
(A) CY GENERAL BUS CR INCL PTE NON-PASSIVE	0	0	0	0	0
(B) CY GENERAL BUS CR INCL PTE PASSIVE	0	0	0	0	0
TOTAL OF TYPES A AND B	0	0	0	0	0
1ZZ MARGINAL WELLS CREDIT (FORM 8904):					
TOTAL CURRENT YEAR CREDIT EXCLUDING PASS-THRU	0	0	0	0	0
CREDITS FROM PASS-THRU ENTITIES:					
(A) PTE GEN BUS NON-PASSIVE	0	0	0	0	0
(B) PTE GEN BUS PASSIVE	0	0	0	0	0
CREDITS FROM NON-PASS THRU ENTITIES:					
(A) NON-PTE GEN BUS NON-PASSIVE	0	0	0	0	0
(B) NON-PTE GEN BUS PASSIVE	0	0	0	0	0
TOTAL CY GENERAL BUS CREDITS INCLUDING PTE:					
(A) CY GENERAL BUS CR INCL PTE NON-PASSIVE	0	0	0	0	0
(B) CY GENERAL BUS CR INCL PTE PASSIVE	0	0	0	0	0
TOTAL OF TYPES A AND B	0	0	0	0	0
3 AMOUNT FROM FORM 8844:					
TOTAL CURRENT YEAR CREDIT EXCLUDING PASS-THRU	0	0	0	0	0
CREDITS FROM PASS-THRU ENTITIES:					
(A) PTE GEN BUS NON-PASSIVE	0	0	0	0	0
(B) PTE GEN BUS PASSIVE	0	0	0	0	0
CREDITS FROM NON-PASS THRU ENTITIES:					
(A) NON-PTE GEN BUS NON-PASSIVE	0	0	0	0	0
(B) NON-PTE GEN BUS PASSIVE	0	0	0	0	0
TOTAL CY GENERAL BUS CREDITS INCLUDING PTE:					
(A) CY GENERAL BUS CR INCL PTE NON-PASSIVE	0	0	0	0	0
(B) CY GENERAL BUS CR INCL PTE PASSIVE	0	0	0	0	0
TOTAL OF TYPES A AND B	0	0	0	0	0
4A INVESTMENT CREDIT (FORM 3468, PT III):					
TOTAL CURRENT YEAR CREDIT EXCLUDING PASS-THRU	0	0	0	0	0
CREDITS FROM PASS-THRU ENTITIES:					

2022 CONS. FEDERAL 1120 TAX RETURN

HISTOGEN, INC. AND SUBSIDIARIES
 20-3183915
 Year: 2022

	CONSOL 20-3183915	Elimination	Subtotal	HISTOGEN 20-3183915	THERAPEUTICS 26-0461023
(A) PTE GEN BUS NON-PASSIVE	0	0	0	0	0
(B) PTE GEN BUS PASSIVE	0	0	0	0	0
CREDITS FROM NON-PASS THRU ENTITIES:					
(A) NON-PTE GEN BUS NON-PASSIVE	0	0	0	0	0
(B) NON-PTE GEN BUS PASSIVE	0	0	0	0	0
TOTAL CY GENERAL BUS CREDITS INCLUDING PTE:					
(A) CY GENERAL BUS CR INCL PTE NON-PASSIVE	0	0	0	0	0
(B) CY GENERAL BUS CR INCL PTE PASSIVE	0	0	0	0	0
TOTAL OF TYPES A AND B	0	0	0	0	0
4B WORK OPPORTUNITY CREDIT (FORM 5884):					
TOTAL CURRENT YEAR CREDIT EXCLUDING PASS-THRU	0	0	0	0	0
CREDITS FROM PASS-THRU ENTITIES:					
(A) PTE GEN BUS NON-PASSIVE	0	0	0	0	0
(B) PTE GEN BUS PASSIVE	0	0	0	0	0
CREDITS FROM NON-PASS THRU ENTITIES:					
(A) NON-PTE GEN BUS NON-PASSIVE	0	0	0	0	0
(B) NON-PTE GEN BUS PASSIVE	0	0	0	0	0
TOTAL CY GENERAL BUS CREDITS INCLUDING PTE:					
(A) CY GENERAL BUS CR INCL PTE NON-PASSIVE	0	0	0	0	0
(B) CY GENERAL BUS CR INCL PTE PASSIVE	0	0	0	0	0
TOTAL OF TYPES A AND B	0	0	0	0	0
4C BIOFUEL PRODUCER CREDIT (FORM 6478):					
TOTAL CURRENT YEAR CREDIT EXCLUDING PASS-THRU	0	0	0	0	0
CREDITS FROM PASS-THRU ENTITIES:					
(A) PTE GEN BUS NON-PASSIVE	0	0	0	0	0
(B) PTE GEN BUS PASSIVE	0	0	0	0	0
CREDITS FROM NON-PASS THRU ENTITIES:					
(A) NON-PTE GEN BUS NON-PASSIVE	0	0	0	0	0
(B) NON-PTE GEN BUS PASSIVE	0	0	0	0	0
TOTAL CY GENERAL BUS CREDITS INCLUDING PTE:					
(A) CY GENERAL BUS CR INCL PTE NON-PASSIVE	0	0	0	0	0

2022 CONS. FEDERAL 1120 TAX RETURN

HISTOGEN, INC. AND SUBSIDIARIES
 20-3183915
 Year: 2022

	CONSOL 20-3183915	Elimination	Subtotal	HISTOGEN 20-3183915	THERAPEUTICS 26-0461023
(B) CY GENERAL BUS CR INCL PTE PASSIVE	0	0	0	0	0
TOTAL OF TYPES A AND B	0	0	0	0	0
<hr/>					
4D LOW INCOME HOUSING CREDIT (FORM 8586, PT II):					
TOTAL CURRENT YEAR CREDIT EXCLUDING PASS-THRU	0	0	0	0	0
CREDITS FROM PASS-THRU ENTITIES:					
(A) PTE GEN BUS NON-PASSIVE	0	0	0	0	0
(B) PTE GEN BUS PASSIVE	0	0	0	0	0
CREDITS FROM NON-PASS THRU ENTITIES:					
(A) NON-PTE GEN BUS NON-PASSIVE	0	0	0	0	0
(B) NON-PTE GEN BUS PASSIVE	0	0	0	0	0
TOTAL CY GENERAL BUS CREDITS INCLUDING PTE:					
(A) CY GENERAL BUS CR INCL PTE NON-PASSIVE	0	0	0	0	0
(B) CY GENERAL BUS CR INCL PTE PASSIVE	0	0	0	0	0
TOTAL OF TYPES A AND B	0	0	0	0	0
<hr/>					
4E RENEW ELEC, REFINED COAL CR (FORM 8835, PT II):					
TOTAL CURRENT YEAR CREDIT EXCLUDING PASS-THRU	0	0	0	0	0
CREDITS FROM PASS-THRU ENTITIES:					
(A) PTE GEN BUS NON-PASSIVE	0	0	0	0	0
(B) PTE GEN BUS PASSIVE	0	0	0	0	0
CREDITS FROM NON-PASS THRU ENTITIES:					
(A) NON-PTE GEN BUS NON-PASSIVE	0	0	0	0	0
(B) NON-PTE GEN BUS PASSIVE	0	0	0	0	0
TOTAL CY GENERAL BUS CREDITS INCLUDING PTE:					
(A) CY GENERAL BUS CR INCL PTE NON-PASSIVE	0	0	0	0	0
(B) CY GENERAL BUS CR INCL PTE PASSIVE	0	0	0	0	0
TOTAL OF TYPES A AND B	0	0	0	0	0
<hr/>					
4F EMPLOYR SOC SEC & MED TAXES ON TIPS (FORM 8846):					
TOTAL CURRENT YEAR CREDIT EXCLUDING PASS-THRU	0	0	0	0	0
CREDITS FROM PASS-THRU ENTITIES:					
(A) PTE GEN BUS NON-PASSIVE	0	0	0	0	0

2022 CONS. FEDERAL 1120 TAX RETURN

HISTOGEN, INC. AND SUBSIDIARIES
 20-3183915
 Year: 2022

	CONSOL 20-3183915	Elimination	Subtotal	HISTOGEN 20-3183915	THERAPEUTICS 26-0461023
(B) PTE GEN BUS PASSIVE	0	0	0	0	0
CREDITS FROM NON-PASS THRU ENTITIES:					
(A) NON-PTE GEN BUS NON-PASSIVE	0	0	0	0	0
(B) NON-PTE GEN BUS PASSIVE	0	0	0	0	0
TOTAL CY GENERAL BUS CREDITS INCLUDING PTE:					
(A) CY GENERAL BUS CR INCL PTE NON-PASSIVE	0	0	0	0	0
(B) CY GENERAL BUS CR INCL PTE PASSIVE	0	0	0	0	0
TOTAL OF TYPES A AND B	0	0	0	0	0
4G QUAL RAILROAD TRACK MAINTENANCE CR (FORM 8900):					
TOTAL CURRENT YEAR CREDIT EXCLUDING PASS-THRU	0	0	0	0	0
CREDITS FROM PASS-THRU ENTITIES:					
(A) PTE GEN BUS NON-PASSIVE	0	0	0	0	0
(B) PTE GEN BUS PASSIVE	0	0	0	0	0
CREDITS FROM NON-PASS THRU ENTITIES:					
(A) NON-PTE GEN BUS NON-PASSIVE	0	0	0	0	0
(B) NON-PTE GEN BUS PASSIVE	0	0	0	0	0
TOTAL CY GENERAL BUS CREDITS INCLUDING PTE:					
(A) CY GENERAL BUS CR INCL PTE NON-PASSIVE	0	0	0	0	0
(B) CY GENERAL BUS CR INCL PTE PASSIVE	0	0	0	0	0
TOTAL OF TYPES A AND B	0	0	0	0	0
4H SMALL EMPLOYER HEALTH INSUR PREMIUM (FORM 8941):					
TOTAL CURRENT YEAR CREDIT EXCLUDING PASS-THRU	0	0	0	0	0
CREDITS FROM PASS-THRU ENTITIES:					
(A) PTE GEN BUS NON-PASSIVE	0	0	0	0	0
(B) PTE GEN BUS PASSIVE	0	0	0	0	0
CREDITS FROM NON-PASS THRU ENTITIES:					
(A) NON-PTE GEN BUS NON-PASSIVE	0	0	0	0	0
(B) NON-PTE GEN BUS PASSIVE	0	0	0	0	0
TOTAL CY GENERAL BUS CREDITS INCLUDING PTE:					
(A) CY GENERAL BUS CR INCL PTE NON-PASSIVE	0	0	0	0	0
(B) CY GENERAL BUS CR INCL PTE PASSIVE	0	0	0	0	0

2022 CONS. FEDERAL 1120 TAX RETURN

HISTOGEN, INC. AND SUBSIDIARIES
 20-3183915
 Year: 2022

	CONSOL 20-3183915	Elimination	Subtotal	HISTOGEN 20-3183915	THERAPEUTICS 26-0461023
TOTAL OF TYPES A AND B	0	0	0	0	0
4I CREDIT FOR INCREASING RESEARCH ACT (FORM 6765):	0	0	0	0	0
4J EMPL CR FOR PAID FAMILY & MED LEAVE (FORM 8994):					
TOTAL CURRENT YEAR CREDIT EXCLUDING PASS-THRU	0	0	0	0	0
CREDITS FROM PASS-THRU ENTITIES:					
(A) PTE GEN BUS NON-PASSIVE	0	0	0	0	0
(B) PTE GEN BUS PASSIVE	0	0	0	0	0
CREDITS FROM NON-PASS THRU ENTITIES:					
(A) NON-PTE GEN BUS NON-PASSIVE	0	0	0	0	0
(B) NON-PTE GEN BUS PASSIVE	0	0	0	0	0
TOTAL CY GENERAL BUS CREDITS INCLUDING PTE:					
(A) CY GENERAL BUS CR INCL PTE NON-PASSIVE	0	0	0	0	0
(B) CY GENERAL BUS CR INCL PTE PASSIVE	0	0	0	0	0
TOTAL OF TYPES A AND B	0	0	0	0	0

2022 CONS. FEDERAL 1120 TAX RETURN

HISTOGEN, INC. AND SUBSIDIARIES
 20-3183915
 Year: 2022

CONSOL	Elimination	Subtotal	HISTOGEN	THERAPEUTICS
20-3183915			20-3183915	26-0461023

 * FORM 3800, PART III CREDITS SUMMARY EXCLUDING *
 * GEN BUS CR C/F AND C/B *

TTL FOR LN 2 GEN BUS NON-PASSIVE EXCL PASS-THRU (A)	330,389	0	330,389	330,389	0
TTL FOR LN 2 GEN BUS NON-PASSIVE PASS-THRU (A)	0	0	0	0	0
1. GEN BUS CR FROM LN 2 OF ALL PT 3 BOX A CHECKED	330,389	0	330,389	330,389	0

TTL FOR LN 2 GEN BUS PASSIVE EXCL PASS-THRU (B)	0	0	0	0	0
TTL FOR LN 2 GEN BUS PASSIVE PASS-THRU (B)	0	0	0	0	0
2. PASS ACT CR FROM LN 2 OF ALL PT 3 BOX B CHECKED	0	0	0	0	0

FORM 8844 CREDIT NON-PASSIVE EXCL PASS-THRU (A)	0	0	0	0	0
FORM 8844 CREDIT NON-PASSIVE PASS-THRU (A)	0	0	0	0	0
FORM 8844 CREDIT CARRYFORWARD (C)	0	0	0	0	0
FORM 8844 CREDIT CARRYBACK (D)	0	0	0	0	0
22. AMT FROM LN 3 OF ALL PT 3 BOX A, C OR D CHECKED	0	0	0	0	0

FORM 8844 CREDIT PASSIVE EXCL PASS-THRU (B)	0	0	0	0	0
FORM 8844 CREDIT PASSIVE PASS-THRU (B)	0	0	0	0	0
23. PASS ACT CR FROM LN 3 OF ALL PT 3 BOX B CHECKED	0	0	0	0	0

TTL FOR LN 5 GEN BUS NON-PASSIVE EXCL PASS-THRU (A)	0	0	0	0	0
TTL FOR LN 5 GEN BUS NON-PASSIVE PASS-THRU (A)	0	0	0	0	0
30. GEN BUS CR FROM LN 5 OF ALL PT 3 BOX A CHECKED	0	0	0	0	0

2022 CONS. FEDERAL 1120 TAX RETURN

HISTOGEN, INC. AND SUBSIDIARIES
 20-3183915
 Year: 2022

CONSOL	Elimination	Subtotal	HISTOGEN	THERAPEUTICS
20-3183915			20-3183915	26-0461023

TTL FOR LN 5 GEN BUS PASSIVE EXCL PASS-THRU (B)	0	0	0	0	0
TTL FOR LN 5 GEN BUS PASSIVE PASS-THRU (B)	0	0	0	0	0
32. PASS ACT FROM LN 5 OF ALL PT 3 WITH BOX B CHKED	0	0	0	0	0

2022 CONS. FEDERAL 1120 TAX RETURN

HISTOGEN, INC. AND SUBSIDIARIES

20-3183915

Year: 2022

CONSOL	Elimination	Subtotal	HISTOGEN	THERAPEUTICS
20-3183915			20-3183915	26-0461023

* FORM 4562 - DEPRECIATION AND AMORTIZATION *

PART I - ELECTION TO EXPENSE CERTAIN TANGIBLE PROP.

1 MAXIMUM DOLLAR LIMITATION	1,080,000				
2 TOTAL COST OF SEC 179 PROPERTY PLACED IN SERVICE	0	0	0	0	0
3 THRESHOLD COST OF SECTION 179 PROPERTY	2,700,000				
4 REDUCTION IN LIMITATION (LINE 2 LESS LINE 3)	0				
5 DOLLAR LIMITATION FOR TAX YEAR (LINE 1 LESS 4)	1,080,000				
6 COLUMN (B) COST	0	0	0	0	0
6 COLUMN (C) ELECTED COST	0	0	0	0	0
7 LISTED PROPERTY - ENTER AMOUNT FROM LINE 29	0	0	0	0	0
8 TOTAL ELECTED COST OF SEC 179 PROP. COL C LN 6&7	0	0	0	0	0
9 TENTATIVE DEDUCTION, ENTER LESSOR OF LINE 5 OR 8	0				
10 CARRYOVER OF DISALLOWED DEDUCTION FROM PRIOR YEAR	0	0	0	0	0
11 TAXABLE INCOME LIMITATION-LESSOR OF T/I OR LN 5	0				
12 SECTION 179 EXPENSE DEDUCTION - LESSOR 9+10 OR 11	0				
13 CARRYOVER OF DISALLOWED DEDUCTION TO NEXT YEAR	0				

PART II SPECIAL DEPRECIATION ALLOWANCE AND OTHER

DEPRECIATION	0	0	0	0	0
14 SPECIAL DEPRE ALLOWANCE FOR QUALIFIED PROPERTY					
PLACED IN SERVICE DURING THE TAX YEAR	215,520	0	215,520	215,520	0
15 PROPERTY SUBJECT TO SECTION 168(F)(1) ELECTION	0	0	0	0	0
16 ACRS AND OTHER DEPRECIATION (SEE INSTRUCTIONS)	0	0	0	0	0

PART III MACRS DEPRECIATION

17 MACRS DEDUCTIONS FOR ASSETS PLACED IN SERVICE IN					
TAX YEARS BEGINNING BEFORE CURRENT YEAR	2,300	0	2,300	2,300	0
19 GENERAL DEPRECIATION SYSTEM (GDS)					
COLUMN C: BASIS FOR DEPRECIATION					
A 3-YEAR PROPERTY	0	0	0	0	0

2022 CONS. FEDERAL 1120 TAX RETURN

HISTOGEN, INC. AND SUBSIDIARIES
 20-3183915
 Year: 2022

	CONSOL 20-3183915	Elimination	Subtotal	HISTOGEN 20-3183915	THERAPEUTICS 26-0461023
B 5-YEAR PROPERTY	0	0	0	0	0
C 7-YEAR PROPERTY	0	0	0	0	0
D 10-YEAR PROPERTY	0	0	0	0	0
E 15-YEAR PROPERTY	0	0	0	0	0
F 20-YEAR PROPERTY	0	0	0	0	0
G 25-YEAR PROPERTY	0	0	0	0	0
H RESIDENTIAL RENTAL PROPERTY	0	0	0	0	0
H RESIDENTIAL RENTAL PROPERTY	0	0	0	0	0
I NONRESIDENTIAL REAL PROPERTY - 39 YEARS	0	0	0	0	0
I NONRESIDENTIAL REAL PROPERTY	0	0	0	0	0
COLUMN D: RECOVERY PERIOD					
A 3-YEAR PROPERTY	0	0	0	0	0
B 5-YEAR PROPERTY	0	0	0	0	0
C 7-YEAR PROPERTY	0	0	0	0	0
D 10-YEAR PROPERTY	0	0	0	0	0
E 15-YEAR PROPERTY	0	0	0	0	0
F 20-YEAR PROPERTY	0	0	0	0	0
I NONRESIDENTIAL REAL PROPERTY	0	0	0	0	0
COLUMN E: CONVENTION					
A 3-YEAR PROPERTY	0	0	0	0	0
B 5-YEAR PROPERTY	0	0	0	0	0
C 7-YEAR PROPERTY	0	0	0	0	0
D 10-YEAR PROPERTY	0	0	0	0	0
E 15-YEAR PROPERTY	0	0	0	0	0
F 20-YEAR PROPERTY	0	0	0	0	0
G 25-YEAR PROPERTY	0	0	0	0	0
COLUMN F: METHOD					
A 3-YEAR PROPERTY	0	0	0	0	0
B 5-YEAR PROPERTY	0	0	0	0	0
C 7-YEAR PROPERTY	0	0	0	0	0
D 10-YEAR PROPERTY	0	0	0	0	0
E 15-YEAR PROPERTY	0	0	0	0	0
F 20-YEAR PROPERTY	0	0	0	0	0
COLUMN G: DEPRECIATION DEDUCTION					

2022 CONS. FEDERAL 1120 TAX RETURN

HISTOGEN, INC. AND SUBSIDIARIES
 20-3183915
 Year: 2022

	CONSOL 20-3183915	Elimination	Subtotal	HISTOGEN 20-3183915	THERAPEUTICS 26-0461023
A 3-YEAR PROPERTY	0	0	0	0	0
B 5-YEAR PROPERTY	0	0	0	0	0
C 7-YEAR PROPERTY	0	0	0	0	0
D 10-YEAR PROPERTY	0	0	0	0	0
E 15-YEAR PROPERTY	0	0	0	0	0
F 20-YEAR PROPERTY	0	0	0	0	0
G 25-YEAR PROPERTY	0	0	0	0	0
H RESIDENTIAL RENTAL PROPERTY	0	0	0	0	0
H RESIDENTIAL RENTAL PROPERTY	0	0	0	0	0
I NONRESIDENTIAL REAL PROPERTY - 39 YEARS	0	0	0	0	0
I NONRESIDENTIAL REAL PROPERTY	0	0	0	0	0

2022 CONS. FEDERAL 1120 TAX RETURN

HISTOGEN, INC. AND SUBSIDIARIES
 20-3183915
 Year: 2022

	CONSOL 20-3183915	Elimination	Subtotal	HISTOGEN 20-3183915	THERAPEUTICS 26-0461023
20 ALTERNATIVE DEPRECIATION SYSTEM (ADS)					
COLUMN B: BASIS FOR DEPRECIATION					
A CLASS LIFE	0	0	0	0	0
B 12-YEAR	0	0	0	0	0
C 30-YEAR	0	0	0	0	0
D 40-YEAR	0	0	0	0	0
COLUMN D: RECOVERY PERIOD					
A CLASS LIFE	0	0	0	0	0
COLUMN E: CONVENTION	0	0	0	0	0
A CLASS LIFE	0	0	0	0	0
B 12-YEAR	0	0	0	0	0
COLUMN G: DEPRECIATION DEDUCTION					
A CLASS LIFE	0	0	0	0	0
B 12-YEAR	0	0	0	0	0
C 30-YEAR	0	0	0	0	0
D 40-YEAR	0	0	0	0	0
PART IV SUMMARY					
21 LISTED PROPERTY - AMOUNT FROM LINE 28	0	0	0	0	0
22 TOTAL (ADD LN 12, 14-17, COL. G OF 19,20 & LN 21)	217,820	0	217,820	217,820	0
23 FOR ASSETS PLACED IN SERVICE THIS YEAR, ENTER					
PORTION OF BASIS ATTRIBUTABLE TO 263A COSTS.	0	0	0	0	0
PART V LISTED PROPERTY					
25(H) SPECIAL DEPR ALLOWANCE FOR QUAL LISTED PROP					
USED MORE THAN 50% IN A QUALIFIED BUS USE	0	0	0	0	0
26(H) DEPR FOR LISTED PROP USED MORE THAN 50%	0	0	0	0	0
26(I) ELECTED 179 COST FOR PROP USED MORE THAN 50%	0	0	0	0	0
27(H) DEPR FOR LISTED PROP USED 50% OR LESS	0	0	0	0	0
28(H) ADD LINES 25 THRU 27	0	0	0	0	0
29(I) ADD LINE 26	0	0	0	0	0
PART VI - AMORTIZATION					
42 AMORTIZATION OF COSTS THAT BEGAN DURING TAX YEAR					

2022 CONS. FEDERAL 1120 TAX RETURN

HISTOGEN, INC. AND SUBSIDIARIES

20-3183915

Year: 2022

	CONSOL 20-3183915	Elimination	Subtotal	HISTOGEN 20-3183915	THERAPEUTICS 26-0461023
(C) AMORTIZABLE AMOUNT	5,481,625	0	5,481,625	5,481,625	0
(C) AMORTIZABLE AMOUNT	63,858	0	63,858	63,858	0
(F) AMORTIZATION FOR THIS YEAR	548,162	0	548,162	548,162	0
(F) AMORTIZATION FOR THIS YEAR	2,129	0	2,129	2,129	0
43 AMORTIZATION OF COSTS THAT BEGAN BEFORE TAX YEAR	153,895	0	153,895	153,895	0
44 TOTAL. ENTER HERE AND ON OTHER DEDUCTIONS.	704,186	0	704,186	704,186	0

2022 CONS. FEDERAL 1120 TAX RETURN

HISTOGEN, INC. AND SUBSIDIARIES
 20-3183915
 Year: 2022

CONSOL	Elimination	Subtotal	HISTOGEN	THERAPEUTICS
20-3183915			20-3183915	26-0461023

 * FORM 6765 - CR FOR INCREASING RESEARCH ACTIVITIES*

SECTION A - REGULAR CREDIT						
1 AMOUNT PAID TO ENERGY CONSORTIA	1	0	0	0	0	0
2 BASIC RESEARCH PAYMENTS TO QUALIFIED ORGS	2	0	0	0	0	0
3 QUALIFIED ORGANIZATION BASE PERIOD AMOUNT	3	0	0	0	0	0
4 SUBTRACT LINE 3 FROM LINE 2	4	0	0	0	0	0
5 WAGES FOR QUALIFIED SERVICES	5	1,761,291	0	1,761,291	1,761,291	0
6 COST OF SUPPLIES	6	649,411	0	649,411	649,411	0
7 RENTAL OR LEASE COSTS OF COMPUTERS	7	0	0	0	0	0
8 APPLIC. PERCENTAGE OF CONTRACT RESEARCH EXP.	8	893,185	0	893,185	893,185	0
9 TOTAL QUALIFIED RESEARCH EXPENSES	9	3,303,887	0	3,303,887	3,303,887	0
10 FIXED BASE PERCENTAGE. NOT MORE THAN 16%	10	16.000000				
11 AVERAGE ANNUAL GROSS RECEIPTS	11	0				
12 LINE 11 TIMES LINE 10	12	0				
13 SUBTRACT LINE 12 FROM LINE 9	13	3,303,887				
14 MULTIPLY LINE 9 BY 50% (.50)	14	1,651,944				
15 SMALLER OF LINE 13 OR LINE 14	15	1,651,944				
16 ADD LINES 1, 4 AND 15	16	1,651,944				
17 MULTIPLY LINE 16 BY 15.8% OR 20%	17	330,389				
SECTION C - CURRENT YEAR CREDIT						
35 AMT FROM FORM 8932 LN 2 ATTRIB TO FIGURE CR		0	0	0	0	0
36 SUBTRACT LINE 35 FROM LN 17 OR 34		330,389				
37 CREDITS FROM PASS-THRU ENTITIES		0	0	0	0	0
38 ADD LINE 36 AND 37		330,389				

2022 CONS. FEDERAL 1120 TAX RETURN

HISTOGEN, INC. AND SUBSIDIARIES
 20-3183915
 Year: 2022

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20-3183915			20-3183915	26-0461023

 * FORM 9916-A - SUPPLEMENTAL ATTACHMENT TO SCH M-3 *

PART I - COST OF GOODS SOLD

COLUMN A - EXPENSE PER INCOME STATEMENT

1 AMOUNTS ATTRIB TO COST FLOW ASSUMPTIONS	0	0	0	0	0
2A STOCK OPTION EXPENSE	0	0	0	0	0
B OTHER EQUITY BASED COMPENSATION	0	0	0	0	0
C MEALS AND ENTERTAINMENT	0	0	0	0	0
D PARACHUTE PAYMENTS	0	0	0	0	0
E COMPENSATION WITH SECTION 162(M) LIMITATION	0	0	0	0	0
F PENSION AND PROFIT SHARING	0	0	0	0	0
G OTHER POST-RETIREMENT BENEFITS	0	0	0	0	0
H DEFERRED COMPENSATION	0	0	0	0	0
I RESERVE	0	0	0	0	0
J AMORTIZATION	0	0	0	0	0
K DEPLETION	0	0	0	0	0
L DEPRECIATION	0	0	0	0	0
M CORPORATE OWNED LIFE INSURANCE PREMIUMS	0	0	0	0	0
N OTHER SECTION 263A COSTS	0	0	0	0	0
3 INVENTORY SHRINKAGE ACCRUALS	0	0	0	0	0
4 EXCESS INVENTORY AND OBSOLESCENCE RESERVES	0	0	0	0	0
5 LOWER OF COST OR MARKET WRITE-DOWNS	0	0	0	0	0
6 OTHER ITEMS WITH DIFFERENCES (ATTACH SCHEDULE)	0	0	0	0	0
7 OTHER ITEMS WITH NO DIFFERENCES					
COGS: INVENTORY AT BEGIN. OF PERIOD	(60,685)	0	(60,685)	(60,685)	0
COGS: PRODUCT BOUGHT FOR MFG OR SALE	60,685	0	60,685	60,685	0
TOTAL	0	0	0	0	0
8 TOTAL COST OF GOODS SOLD. ADD LINES 1 THRU 7	0	0	0	0	0

COLUMN B - TEMPORARY DIFFERENCE

2022 CONS. FEDERAL 1120 TAX RETURN

HISTOGEN, INC. AND SUBSIDIARIES
 20-3183915
 Year: 2022

	CONSOL 20-3183915	Elimination	Subtotal	HISTOGEN 20-3183915	THERAPEUTICS 26-0461023
1 AMOUNTS ATTRIB TO COST FLOW ASSUMPTIONS	0	0	0	0	0
2A STOCK OPTION EXPENSE	0	0	0	0	0
B OTHER EQUITY BASED COMPENSATION	0	0	0	0	0
C MEALS AND ENTERTAINMENT	0	0	0	0	0
D PARACHUTE PAYMENTS	0	0	0	0	0
E COMPENSATION WITH SECTION 162(M) LIMITATION	0	0	0	0	0
F PENSION AND PROFIT SHARING	0	0	0	0	0
G OTHER POST-RETIREMENT BENEFITS	0	0	0	0	0
H DEFERRED COMPENSATION	0	0	0	0	0
I RESERVE	0	0	0	0	0
J AMORTIZATION	0	0	0	0	0
K DEPLETION	0	0	0	0	0
L DEPRECIATION	0	0	0	0	0
M CORPORATE OWNED LIFE INSURANCE PREMIUMS	0	0	0	0	0
N OTHER SECTION 263A COSTS	0	0	0	0	0
3 INVENTORY SHRINKAGE ACCRUALS	0	0	0	0	0
4 EXCESS INVENTORY AND OBSOLESCENCE RESERVES	0	0	0	0	0
5 LOWER OF COST OR MARKET WRITE-DOWNS	0	0	0	0	0
6 OTHER ITEMS WITH DIFFERENCES (ATTACH SCHEDULE)	0	0	0	0	0
8 TOTAL COST OF GOODS SOLD. ADD LINES 1 THRU 7	0	0	0	0	0

COLUMN C - PERMANENT DIFFERENCE

1 AMOUNTS ATTRIB TO COST FLOW ASSUMPTIONS	0	0	0	0	0
2A STOCK OPTION EXPENSE	0	0	0	0	0
B OTHER EQUITY BASED COMPENSATION	0	0	0	0	0
C MEALS AND ENTERTAINMENT	0	0	0	0	0
D PARACHUTE PAYMENTS	0	0	0	0	0
E COMPENSATION WITH SECTION 162(M) LIMITATION	0	0	0	0	0
F PENSION AND PROFIT SHARING	0	0	0	0	0
G OTHER POST-RETIREMENT BENEFITS	0	0	0	0	0
H DEFERRED COMPENSATION	0	0	0	0	0
I RESERVE	0	0	0	0	0
J AMORTIZATION	0	0	0	0	0
K DEPLETION	0	0	0	0	0

2022 CONS. FEDERAL 1120 TAX RETURN

HISTOGEN, INC. AND SUBSIDIARIES
 20-3183915
 Year: 2022

	CONSOL 20-3183915	Elimination	Subtotal	HISTOGEN 20-3183915	THERAPEUTICS 26-0461023
L DEPRECIATION	0	0	0	0	0
M CORPORATE OWNED LIFE INSURANCE PREMIUMS	0	0	0	0	0
N OTHER SECTION 263A COSTS	0	0	0	0	0
3 INVENTORY SHRINKAGE ACCRUALS	0	0	0	0	0
4 EXCESS INVENTORY AND OBSOLESCENCE RESERVES	0	0	0	0	0
5 LOWER OF COST OR MARKET WRITE-DOWNS	0	0	0	0	0
6 OTHER ITEMS WITH DIFFERENCES (ATTACH SCHEDULE)	0	0	0	0	0
8 TOTAL COST OF GOODS SOLD. ADD LINES 1 THRU 7	0	0	0	0	0
COLUMN D - DEDUCTION PER TAX RETURN					
1 AMOUNTS ATTRIB TO COST FLOW ASSUMPTIONS	0	0	0	0	0
2A STOCK OPTION EXPENSE	0	0	0	0	0
B OTHER EQUITY BASED COMPENSATION	0	0	0	0	0
C MEALS AND ENTERTAINMENT	0	0	0	0	0
D PARACHUTE PAYMENTS	0	0	0	0	0
E COMPENSATION WITH SECTION 162(M) LIMITATION	0	0	0	0	0
F PENSION AND PROFIT SHARING	0	0	0	0	0
G OTHER POST-RETIREMENT BENEFITS	0	0	0	0	0
H DEFERRED COMPENSATION	0	0	0	0	0
I RESERVE	0	0	0	0	0
J AMORTIZATION	0	0	0	0	0
K DEPLETION	0	0	0	0	0
L DEPRECIATION	0	0	0	0	0
M CORPORATE OWNED LIFE INSURANCE PREMIUMS	0	0	0	0	0
N OTHER SECTION 263A COSTS	0	0	0	0	0
3 INVENTORY SHRINKAGE ACCRUALS	0	0	0	0	0
4 EXCESS INVENTORY AND OBSOLESCENCE RESERVES	0	0	0	0	0
5 LOWER OF COST OR MARKET WRITE-DOWNS	0	0	0	0	0
6 OTHER ITEMS WITH DIFFERENCES (ATTACH SCHEDULE)	0	0	0	0	0
7 OTHER ITEMS WITH NO DIFFERENCES	0	0	0	0	0
8 TOTAL COST OF GOODS SOLD. ADD LINES 1 THRU 7	0	0	0	0	0

2022 CONS. FEDERAL 1120 TAX RETURN

HISTOGEN, INC. AND SUBSIDIARIES
 20-3183915
 Year: 2022

	CONSOL 20-3183915	Elimination	Subtotal	HISTOGEN 20-3183915	THERAPEUTICS 26-0461023
PART II - INTEREST INCOME					
COLUMN A - INCOME (LOSS) PER INCOME STATEMENT					
1 TAX EXEMPT INTEREST INCOME	0	0	0	0	0
2 INTEREST INCOME FROM HYBRID SECURITIES	0	0	0	0	0
3 SALE/LEASE INTEREST INCOME	0	0	0	0	0
4A INTERCOMPANY INT INC - OUTSIDE TAX AFFIL GROUP	0	0	0	0	0
4B INTERCOMPANY INT INC - TAX AFFILIATED GROUP	0	0	0	0	0
5 OTHER INTEREST INCOME	43,080	0	43,080	43,080	0
6 TOTAL INTEREST INCOME	43,080	0	43,080	43,080	0
COLUMN B - TEMPORARY DIFFERENCE					
1 TAX EXEMPT INTEREST INCOME	0	0	0	0	0
2 INTEREST INCOME FROM HYBRID SECURITIES	0	0	0	0	0
3 SALE/LEASE INTEREST INCOME	0	0	0	0	0
4A INTERCOMPANY INT INC - OUTSIDE TAX AFFIL GROUP	0	0	0	0	0
4B INTERCOMPANY INT INC - TAX AFFILIATED GROUP	0	0	0	0	0
5 OTHER INTEREST INCOME	0	0	0	0	0
6 TOTAL INTEREST INCOME	0	0	0	0	0
COLUMN C - PERMANENT DIFFERENCE					
1 TAX EXEMPT INTEREST INCOME	0	0	0	0	0
2 INTEREST INCOME FROM HYBRID SECURITIES	0	0	0	0	0
3 SALE/LEASE INTEREST INCOME	0	0	0	0	0
4A INTERCOMPANY INT INC - OUTSIDE TAX AFFIL GROUP	0	0	0	0	0
4B INTERCOMPANY INT INC - TAX AFFILIATED GROUP	0	0	0	0	0
5 OTHER INTEREST INCOME	0	0	0	0	0
6 TOTAL INTEREST INCOME	0	0	0	0	0
COLUMN D - INCOME (LOSS) PER TAX RETURN					
2 INTEREST INCOME FROM HYBRID SECURITIES	0	0	0	0	0
3 SALE/LEASE INTEREST INCOME	0	0	0	0	0
4A INTERCOMPANY INT INC - OUTSIDE TAX AFFIL GROUP	0	0	0	0	0
4B INTERCOMPANY INT INC - TAX AFFILIATED GROUP	0	0	0	0	0

2022 CONS. FEDERAL 1120 TAX RETURN

HISTOGEN, INC. AND SUBSIDIARIES
 20-3183915
 Year: 2022

	CONSOL 20-3183915	Elimination	Subtotal	HISTOGEN 20-3183915	THERAPEUTICS 26-0461023
5 OTHER INTEREST INCOME	43,080	0	43,080	43,080	0
6 TOTAL INTEREST INCOME	43,080	0	43,080	43,080	0

PART III - INTEREST EXPENSE

COLUMN A - EXPENSE PER INCOME STATEMENT

1 INTEREST EXPENSE FROM HYBRID SECURITIES	0	0	0	0	0
2 LEASE/PURCHASE INTEREST EXPENSE	0	0	0	0	0
3A INTERCOMPANY INT EXP - OUTSIDE TAX AFFIL GROUP	0	0	0	0	0
3B INTERCOMPANY INT EXP - TAX AFFILIATED GROUP	0	0	0	0	0
4 OTHER INTEREST EXPENSE	1,916	0	1,916	1,916	0
5 TOTAL INTEREST EXPENSE	1,916	0	1,916	1,916	0

COLUMN B - TEMPORARY DIFFERENCE

1 INTEREST EXPENSE FROM HYBRID SECURITIES	0	0	0	0	0
2 LEASE/PURCHASE INTEREST EXPENSE	0	0	0	0	0
3A INTERCOMPANY INT EXP - OUTSIDE TAX AFFIL GROUP	0	0	0	0	0
3B INTERCOMPANY INT EXP - TAX AFFILIATED GROUP	0	0	0	0	0
4 OTHER INTEREST EXPENSE	0	0	0	0	0
5 TOTAL INTEREST EXPENSE	0	0	0	0	0

COLUMN C - PERMANENT DIFFERENCE

1 INTEREST EXPENSE FROM HYBRID SECURITIES	0	0	0	0	0
2 LEASE/PURCHASE INTEREST EXPENSE	0	0	0	0	0
3A INTERCOMPANY INT EXP - OUTSIDE TAX AFFIL GROUP	0	0	0	0	0
3B INTERCOMPANY INT EXP - TAX AFFILIATED GROUP	0	0	0	0	0
4 OTHER INTEREST EXPENSE	0	0	0	0	0
5 TOTAL INTEREST EXPENSE	0	0	0	0	0

COLUMN D - DEDUCTION PER TAX RETURN

1 INTEREST EXPENSE FROM HYBRID SECURITIES	0	0	0	0	0
2 LEASE/PURCHASE INTEREST EXPENSE	0	0	0	0	0
3A INTERCOMPANY INT EXP - OUTSIDE TAX AFFIL GROUP	0	0	0	0	0
3B INTERCOMPANY INT EXP - TAX AFFILIATED GROUP	0	0	0	0	0

2022 CONS. FEDERAL 1120 TAX RETURN

HISTOGEN, INC. AND SUBSIDIARIES
20-3183915
Year: 2022

		CONSOL	Elimination	Subtotal	HISTOGEN	THERAPEUTICS
		20-3183915			20-3183915	26-0461023
4	OTHER INTEREST EXPENSE	1,916	0	1,916	1,916	0
5	TOTAL INTEREST EXPENSE	1,916	0	1,916	1,916	0

2022 CONS. FEDERAL 1120 TAX RETURN

HISTOGEN, INC. AND SUBSIDIARIES
 20-3183915
 Year: 2022

CONSOL	Elimination	Subtotal	HISTOGEN	THERAPEUTICS
20-3183915			20-3183915	26-0461023

STATEMENT 1 - FORM 1120, PG 1, LN 17
 TAXES

LINE 17: TAXES

STATE TAXES BASED ON INC - CURRENT	1,600	0	1,600	1,600	0
PAYROLL TAXES	218,140	0	218,140	218,140	0
MISCELLANEOUS OTHER TAXES	160,154	0	160,154	160,154	0
TOTAL	379,894	0	379,894	379,894	0

2022 CONS. FEDERAL 1120 TAX RETURN

HISTOGEN, INC. AND SUBSIDIARIES
 20-3183915
 Year: 2022

CONSOL	Elimination	Subtotal	HISTOGEN	THERAPEUTICS
20-3183915			20-3183915	26-0461023

STATEMENT 2 - FORM 1120, PG 1, LN 26

OTHER DEDUCTIONS

LINE 26: OTHER DEDUCTIONS

UTILITIES	95,776	0	95,776	95,776	0
TRAVEL	8,564	0	8,564	8,564	0
MEALS & ENTERTAINMENT	6,944	0	6,944	6,944	0
MISCELLANEOUS DEDUCTIONS	(61,723)	0	(61,723)	(61,723)	0
DUES & SUBSCRIPTIONS	17,200	0	17,200	17,200	0
LICENSE AND PERMITS	37,652	0	37,652	37,652	0
CLEANING & MAINTENANCE	119,312	0	119,312	119,312	0
INSURANCE	1,300,018	0	1,300,018	1,300,018	0
PROFESSIONAL FEES	2,684,589	0	2,684,589	2,684,589	0
BANK CHARGES	4,282	0	4,282	4,282	0
CONFERENCES & MEETINGS	(685)	0	(685)	(685)	0
TRAINING, MEETINGS & SEMINARS	2,395	0	2,395	2,395	0
POSTAGE AND SHIPPING	5,142	0	5,142	5,142	0
DIRECTORS EXPENSE	343,000	0	343,000	343,000	0
EQUIPMENT EXPENSE	25,085	0	25,085	25,085	0
MARKETING & PROMOTIONAL EXPENSES	1,600	0	1,600	1,600	0
OTHER AMORTIZATION - PRIOR YEAR	153,895	0	153,895	153,895	0
AMORTIZATION OF R&D EXP(SEC 174) -C/Y	550,291	0	550,291	550,291	0
TOTAL	5,293,337	0	5,293,337	5,293,337	0

2022 CONS. FEDERAL 1120 TAX RETURN

HISTOGEN, INC. AND SUBSIDIARIES
 20-3183915
 Year: 2022

CONSOL	Elimination	Subtotal	HISTOGEN	THERAPEUTICS
20-3183915			20-3183915	26-0461023

STATEMENT 3 - FORM 1120, PG 6, SCH L, LN 6, BEG

OTHER CURRENT ASSETS - BEGINNING

LINE 6: OTHER CURRENT ASSETS

OTHER PREPAID EXPENSES	374,999	0	374,999	374,999	0
PREPAID INSURANCE	690,628	0	690,628	690,628	0
PREPAID SUPPLIES	138,261	0	138,261	138,261	0
DEPOSITS	5,536	0	5,536	5,536	0
INTERCOMPANY RECEIVABLE	412,026	0	412,026	412,026	0
OTHER CURRENT ASSETS	989,303	0	989,303	989,303	0
TOTAL	2,610,753	0	2,610,753	2,610,753	0

2022 CONS. FEDERAL 1120 TAX RETURN

HISTOGEN, INC. AND SUBSIDIARIES
20-3183915
Year: 2022

CONSOL	Elimination	Subtotal	HISTOGEN	THERAPEUTICS
20-3183915			20-3183915	26-0461023

STATEMENT 4 - FORM 1120, PG 6, SCH L, LN 9, BEG
OTHER INVESTMENTS - BEGINNING

LINE 9: OTHER INVESTMENTS

INVESTMENTS IN SUBSIDIARIES	339,365	0	339,365	339,365	0
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STATEMENT 4 - FORM 1120, PG 6, SCH L, LN 9, BEG

2022 CONS. FEDERAL 1120 TAX RETURN

HISTOGEN, INC. AND SUBSIDIARIES
 20-3183915
 Year: 2022

CONSOL	Elimination	Subtotal	HISTOGEN	THERAPEUTICS
20-3183915			20-3183915	26-0461023

STATEMENT 5 - FORM 1120, PG 6, SCH L, LN 14, BEG
 OTHER ASSETS - BEGINNING

LINE 14: OTHER ASSETS

DEPOSITS	400,000	0	400,000	400,000	0
PREPAIDS	744,364	0	744,364	744,364	0
OTHER NON-CURRENT ASSETS	4,432,428	0	4,432,428	4,432,428	0
TOTAL	5,576,792	0	5,576,792	5,576,792	0

2022 CONS. FEDERAL 1120 TAX RETURN

HISTOGEN, INC. AND SUBSIDIARIES
 20-3183915
 Year: 2022

CONSOL	Elimination	Subtotal	HISTOGEN	THERAPEUTICS
20-3183915			20-3183915	26-0461023

STATEMENT 6 - FORM 1120, PG 6, SCH L, LN 18, BEG

OTHER CURRENT LIABILITIES - BEGINNING

LINE 18: OTHER CURRENT LIABILITIES

ACCRUED VACATION	214,562	0	214,562	214,562	0
OTHER CURRENT LIABILITIES	135,331	0	135,331	135,331	0
ACCRUED EXPENSES PAYABLE	476,430	0	476,430	476,430	0
TOTAL	826,323	0	826,323	826,323	0

2022 CONS. FEDERAL 1120 TAX RETURN

HISTOGEN, INC. AND SUBSIDIARIES
 20-3183915
 Year: 2022

CONSOL	Elimination	Subtotal	HISTOGEN	THERAPEUTICS
20-3183915			20-3183915	26-0461023

STATEMENT 7 - FORM 1120, PG 6, SCH L, LN 21, BEG
 OTHER LIABILITIES - BEGINNING

LINE 21: OTHER LIABILITIES

OTHER NON-CURRENT LIABILITIES	112,229	0	112,229	112,229	0
LEASE LIABILITY	4,617,239	0	4,617,239	4,617,239	0
DEFERRED REVENUE	19,404	0	19,404	19,404	0
TOTAL	4,748,872	0	4,748,872	4,748,872	0

2022 CONS. FEDERAL 1120 TAX RETURN

HISTOGEN, INC. AND SUBSIDIARIES
 20-3183915
 Year: 2022

CONSOL	Elimination	Subtotal	HISTOGEN	THERAPEUTICS
20-3183915			20-3183915	26-0461023

STATEMENT 8 - FORM 1120, PG 6, SCH L, LN 6, END

OTHER CURRENT ASSETS - ENDING

LINE 6: OTHER CURRENT ASSETS - ENDING

OTHER PREPAID EXPENSES	205,223	0	205,223	205,223	0
PREPAID INSURANCE	625,615	0	625,615	625,615	0
INTERCOMPANY RECEIVABLE	443,005	0	443,005	443,005	0
OTHER CURRENT ASSETS	17,347	0	17,347	17,347	0
TOTAL	1,291,190	0	1,291,190	1,291,190	0

2022 CONS. FEDERAL 1120 TAX RETURN					
HISTOGEN, INC. AND SUBSIDIARIES					
20-3183915					
Year: 2022					
	CONSOL	Elimination	Subtotal	HISTOGEN	THERAPEUTICS
	20-3183915			20-3183915	26-0461023
STATEMENT 9 - FORM 1120, PG 6, SCH L, LN 9, END					
OTHER INVESTMENTS - ENDING					
LINE 9: OTHER INVESTMENTS					
INVESTMENTS IN SUBSIDIARIES	339,365	0	339,365	339,365	0

2022 CONS. FEDERAL 1120 TAX RETURN

HISTOGEN, INC. AND SUBSIDIARIES
 20-3183915
 Year: 2022

CONSOL	Elimination	Subtotal	HISTOGEN	THERAPEUTICS
20-3183915			20-3183915	26-0461023

STATEMENT 10 - FORM 1120, PG 6, SCH L, LN 14, END
 OTHER ASSETS - ENDING

LINE 14: OTHER ASSETS

PREPAIDS	523,311	0	523,311	523,311	0
RIGHT-OF-USE ASSETS	4,657,576	0	4,657,576	4,657,576	0
TOTAL	5,180,887	0	5,180,887	5,180,887	0

STATEMENT 10 - FORM 1120, PG 6, SCH L, LN 14, END

2022 CONS. FEDERAL 1120 TAX RETURN

HISTOGEN, INC. AND SUBSIDIARIES
 20-3183915
 Year: 2022

CONSOL	Elimination	Subtotal	HISTOGEN	THERAPEUTICS
20-3183915			20-3183915	26-0461023

STATEMENT 11 - FORM 1120, PG 6, SCH L, LN 18, END

OTHER CURRENT LIABILITIES - ENDING

LINE 18: OTHER CURRENT LIABILITIES

ACCRUED VACATION	159,919	0	159,919	159,919	0
LEASE LIABILITY - ST	247,036	0	247,036	247,036	0
ACCRUED EXPENSES PAYABLE	426,386	0	426,386	426,386	0
TOTAL	833,341	0	833,341	833,341	0

STATEMENT 11 - FORM 1120, PG 6, SCH L, LN 18, END

2022 CONS. FEDERAL 1120 TAX RETURN

HISTOGEN, INC. AND SUBSIDIARIES
 20-3183915
 Year: 2022

CONSOL	Elimination	Subtotal	HISTOGEN	THERAPEUTICS
20-3183915			20-3183915	26-0461023

STATEMENT 12 - FORM 1120, PG 6, SCH L, LN 21, END
 OTHER LIABILITIES - ENDING

LINE 21: OTHER LIABILITIES

OTHER NON-CURRENT LIABILITIES	79,243	0	79,243	79,243	0
LEASE LIABILITY - LT	4,384,472	0	4,384,472	4,384,472	0
DEFERRED REVENUE	19,404	0	19,404	19,404	0
TOTAL	4,483,119	0	4,483,119	4,483,119	0

STATEMENT 13 - SCH M-3, PART I, LINE 6B
Sch M-3, Part I, Line 6b - Net Loss from Nonincludible U.S. Entities

Entity: HISTOGEN, INC. AND SUBSIDIARIES
Period: 2022

(a) Name of Entity	(b) FEIN	(c) Missing EIN (Enter APPLD FOR or FOREIGNUS)	(d)	Net Income/Loss (e)	Total Assets (f)	Total Liabilities
ADAPTIVE BIOLOGIX	32-0552625			74,018	0	1,148,169
Grand Total				74,018	0	1,148,169

STATEMENT 13 - SCH M-3, PART I, LINE 6B
Sch M-3, Part I, Line 6b - Net Loss from Nonincludible U.S. Entities

Entity: HISTOGEN, INC. AND SUBSIDIARIES
Period: 2022

(a) Name of Entity	(g) Net Amount
ADAPTIVE BIOLOGIX	1,074,151
Grand Total	<u><u>1,074,151</u></u>

2022 CONS. FEDERAL 1120 TAX RETURN

HISTOGEN, INC. AND SUBSIDIARIES
 20-3183915
 Year: 2022

CONSOL	Elimination	Subtotal	HISTOGEN	THERAPEUTICS
20-3183915			20-3183915	26-0461023

STATEMENT 14 - SCH M-3, PART II, LINE 28

LINE 28: OTHER INC (LOSS) EXP ITEMS WITH NO DIFF

GROSS SALES	3,769,404	0	3,769,404	3,769,404	0
COMPENSATION OF OFFICERS	(1,523,021)	0	(1,523,021)	(1,523,021)	0
BUILDING REPAIRS	(25,869)	0	(25,869)	(25,869)	0
EQUIPMENT REPAIRS	(46,082)	0	(46,082)	(46,082)	0
PAYROLL TAXES	(218,140)	0	(218,140)	(218,140)	0
MISCELLANEOUS OTHER TAXES	(160,154)	0	(160,154)	(160,154)	0
EMPLOYEE BENEFIT PROGRAMS	(148,147)	0	(148,147)	(148,147)	0
UTILITIES	(95,776)	0	(95,776)	(95,776)	0
TRAVEL	(8,564)	0	(8,564)	(8,564)	0
MISCELLANEOUS DEDUCTIONS	61,723	0	61,723	61,723	0
DUES & SUBSCRIPTIONS	(17,200)	0	(17,200)	(17,200)	0
LICENSE AND PERMITS	(37,652)	0	(37,652)	(37,652)	0
CLEANING & MAINTENANCE	(119,312)	0	(119,312)	(119,312)	0
INSURANCE	(1,300,018)	0	(1,300,018)	(1,300,018)	0
BANK CHARGES	(4,282)	0	(4,282)	(4,282)	0
CONFERENCES & MEETINGS	685	0	685	685	0
TRAINING, MEETINGS & SEMINARS	(2,395)	0	(2,395)	(2,395)	0
POSTAGE AND SHIPPING	(5,142)	0	(5,142)	(5,142)	0
DIRECTORS EXPENSE	(343,000)	0	(343,000)	(343,000)	0
EQUIPMENT EXPENSE	(25,085)	0	(25,085)	(25,085)	0
MARKETING & PROMOTIONAL EXPENSES	(1,600)	0	(1,600)	(1,600)	0
TOTAL	(249,627)	0	(249,627)	(249,627)	0

STATEMENT 14 - SCH M-3, PART II, LINE 28

2022 CONS. FEDERAL 1120 TAX RETURN

HISTOGEN, INC. AND SUBSIDIARIES
 20-3183915
 Year: 2022

COLUMN A EXPENSE PER INCOME STATEMENT	COLUMN B TEMPORARY DIFFERENCE	COLUMN C PERMANENT DIFFERENCE	COLUMN D DEDUCTION PER TAX RETURN
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STATEMENT 15 - SCH M-3, PART III, LINE 38

LINE 38: OTHER EXPENSE/DED ITEMS WITH

DIFFERENCES

SALARIES & WAGES	2,231,871	(2,155,310)		76,561
RENTS	1,496,630	351,787		1,848,417
SUPPLIES	636,124	(636,124)		
PROFESSIONAL FEES	3,918,557	(1,233,968)		2,684,589
TOTAL	8,283,182	(3,673,615)	0	4,609,567

2022 CONS. FEDERAL 1120 TAX RETURN

HISTOGEN, INC. AND SUBSIDIARIES
 20-3183915
 Year: 2022

COLUMN A EXPENSE PER INCOME STATEMENT	COLUMN B TEMPORARY DIFFERENCE	COLUMN C PERMANENT DIFFERENCE	COLUMN D DEDUCTION PER TAX RETURN
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STATEMENT 15 - SCH M-3, PART III, LINE 38

LINE 38: OTHER EXPENSE/DED ITEMS WITH

DIFFERENCES

SALARIES & WAGES	2,231,871	(2,155,310)		76,561
RENTS	1,496,630	351,787		1,848,417
SUPPLIES	636,124	(636,124)		
PROFESSIONAL FEES	3,918,557	(1,233,968)		2,684,589
TOTAL	8,283,182	(3,673,615)	0	4,609,567

2022 CONS. FEDERAL 1120 TAX RETURN

HISTOGEN, INC.
 20-3183915
 Year: 2022

COLUMN A EXPENSE PER INCOME STATEMENT	COLUMN B TEMPORARY DIFFERENCE	COLUMN C PERMANENT DIFFERENCE	COLUMN D DEDUCTION PER TAX RETURN
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STATEMENT 15 - SCH M-3, PART III, LINE 38

LINE 38: OTHER EXPENSE/DED ITEMS WITH

DIFFERENCES

SALARIES & WAGES	2,231,871	(2,155,310)		76,561
RENTS	1,496,630	351,787		1,848,417
SUPPLIES	636,124	(636,124)		
PROFESSIONAL FEES	3,918,557	(1,233,968)		2,684,589
TOTAL	8,283,182	(3,673,615)	0	4,609,567

HISTOGEN, INC.

20-3183915

12/31/2022

FORM 1120, PAGE 1 DETAIL

LINE 29A - NON-SRLY NOL DEDUCTION

YEAR ENDING	AMOUNT GENERATED	ADJUSTMENT	AMOUNT UTILIZED IN PRIOR YEARS	AMOUNT UTILIZED IN CURRENT YEAR	CARRYOVER
12/31/2008	4,767,626		(2,749,836)		2,017,790
12/31/2009	2,423,868				2,423,868
12/31/2010	3,428,735				3,428,735
12/31/2011	5,678,643				5,678,643
12/31/2012	5,020,268				5,020,268
12/31/2013	3,251,941				3,251,941
12/31/2014	2,574,806				2,574,806
12/31/2015	3,266,045				3,266,045
12/31/2016	2,989,184				2,989,184
12/31/2017	-				-
12/31/2018	5,043,592				5,043,592
12/31/2019	2,648,656				2,648,656
Conatus NOL (5/26/2020)	-	1,774,878			1,774,878
12/31/2020	10,470,497				10,470,497
12/31/2021	15,686,540				15,686,540
12/31/2022	5,748,580				5,748,580
TOTAL	72,998,981	1,774,878	(2,749,836)	-	72,024,023

AMOUNT EXPIRED: -

TOTAL CARRIED FORWARD TO NEXT YEAR: 72,024,023

HISTOGEN, INC.
20-3183915
12/31/2022

FORM 3800 DETAIL

LINE 6 - CREDIT FOR GENERAL BUSINESS CREDIT CARRYFORWARDS

YEAR ENDING	AMOUNT GENERATED	AMOUNTS UTILIZED IN PRIOR YEARS	AMOUNT UTILIZED IN CURRENT YEAR	CARRYOVER
2007	4,780			4,780
2008	95,866			95,866
2009	11,249			11,249
2010	103,521			103,521
2011	135,720			135,720
2012	142,802			142,802
2013	67,498			67,498
2014	20,299			20,299
2015	11,657			11,657
2016	46,433			46,433
2017	69,120			69,120
2018	99,693			99,693
2019	256,587			256,587
2020	-			-
2021	295,367			295,367
2022	330,389			330,389
TOTAL	1,690,980	-	-	1,690,980
AMOUNT EXPIRED:				-
TOTAL CARRIED FORWARD TO NEXT YEAR:				1,690,980

HISTOGEN, INC.
20-3183915
12/31/2022

STATEMENT PURSUANT TO §1.382-11(a) BY HISTOGEN INC (EIN: 20-3183915), A LOSS CORPORATION

DATE(S) OF ANY OWNER SHIFTS, EQUITY STRUCTURE SHIFTS, OR OTHER
TRANSACTIONS DESCRIBED IN §1.382-2T(a)(2)(i):

VARIOUS TESTING DATES MAY HAVE OCCURRED DURING THE
TAX YEAR AND IN PRIOR YEARS.

DATE(S) ON WHICH ANY OWNERSHIP CHANGE(S) OCCURRED:

AVAILABLE UPON REQUEST.

AMOUNT OF ATTRIBUTES DESCRIBED UNDER §1.382-2T(a)(1)(i) THAT CAUSED THE CORPORATION TO BE A LOSS CORPORATION:

NET OPERATING LOSS CARRYFORWARD

\$ 72,024,023

CAPITAL LOSS CARRYOVER

\$ -

RESEARCH & DEVELOPMENT CREDITS

\$ 1,690,980

NET UNREALIZED BUILT-IN LOSS

ADDITIONAL INFORMATION AVAILABLE UPON REQUEST

HISTOGEN, INC.**20-3183915****12/31/2022****Section 1.263(a)-3(n) Capitalization Election**

Histogen, Inc. hereby elects on behalf of the entities listed below to capitalize repair and maintenance costs under Treas. Reg. § 1.263(a)-3(n). The costs were incurred during the taxable year in the electing taxpayer's trade or business and the electing taxpayer treats such costs as capital expenditures on its books and records.

Taxpayer Name	EIN	Address
Histogen, Inc.	20-3183915	10655 Sorrento Valley Road, Ste 200 San Diego, CA 92121
Histogen Therapeutics, Inc.	26-0461023	10655 Sorrento Valley Road, Ste 200 San Diego, CA 92121

HISTOGEN, INC.**20-3183915****12/31/2022****Section 1.263(a)-1(f) De Minimis Safe Harbor Election**

Histogen, Inc. on behalf of the entities listed below is making the de minimis safe harbor election under Treas. Reg. § 1.263(a)-1(f) for all eligible amounts paid or incurred during the taxable year.

Taxpayer Name	EIN	Address
Histogen, Inc.	20-3183915	10655 Sorrento Valley Road, Ste 200 San Diego, CA 92121
Histogen Therapeutics, Inc.	26-0461023	10655 Sorrento Valley Road, Ste 200 San Diego, CA 92121

HISTOGEN, INC.**EIN: 20-3183915****Tax Year Ending December 31, 2022****Change in Method of Accounting for Specified Research and Experimental Expenditures****Statement Pursuant to Section 7.02 of Rev. Proc. 2023-24**

Effective for its tax year beginning January 1, 2022, Histogen, Inc., on behalf of the applicants listed below is changing the method of accounting for specified research or experimental expenditures to capitalize such expenditures to a specified research or experimental capital account, and amortize such amount over either a 5-year period for domestic research or 15-year period for foreign research (as applicable) beginning with the mid-point of the taxable year in which such expenditures are paid or incurred in accordance with the method permitted under section 174 for the year of change.

Pursuant to Section 7.02(4)(a)(i) of Rev. Proc. 2022-14, as amended by Rev. Proc. 2023-24, the change is made on a cut-off basis. The following information is provided pursuant to Section 7.02(4)(a)(ii) of Rev. Proc. 2023-24:

(A) Applicant Name and EIN:

Histogen, Inc.

EIN: 20-3183915

Histogen Therapeutics, Inc.

EIN: 26-0461023

(B) Year of Change:

January 1, 2022 - December 31, 2022

(C) Designated Change Number:

265

(D) Description of the Type of Specified Research & Experimental Expenditures:

Taxpayer incurred various research and experimental expenditures in relation to its development of solutions for infectious disease treatment, including employee salaries and wages, professional fees, rents, utilities, and tax depreciation/amortization.

(E) Specified Research & Experimental Expenditures Paid or Incurred in Year of Change:

\$ 5,545,483